



Master's degree thesis

IDR950 Sport Management

**Incorporating the United Nations' Sustainable
Development Goals in non-profit sport organizations:
A participatory action research study on the case of
Vålerenga Foundation**

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ABSTRACT

The United Nations' Sustainable Development Goals (SDGs) have become of great interest for the scholarly community and practitioners. However, little is known about the implications for a non-profit organization (NPO) to incorporate such a global policy framework, even less so for NPOs in the sport context. The goal of this thesis is to observe and explain how a non-profit sport organization (NPSO) incorporates the SDGs. This research study employs a participatory action research approach on the single case of Vålerenga Foundation. Qualitative data through interviews, focus groups, surveys, participant observation and secondary sources were collected. Consequently, this in-depth data collection allowed to establish a thorough and institutionally specific framework which provides theoretical and practical explanations on the case of Vålerenga Foundation. The framework comprises five stages: (1) *Harmonizing Purposes*, (2) *Evaluating Opportunities*, (3) *Prioritizing SDGs*, (4) *Contextualizing SDGs* and (5) *Accounting for Legitimacy*. They show that an NPSO incorporates the SDGs by means of 'continuing doing good' rather than 'avoiding harm'. By using the SDGs to voluntarily account for corporate social responsibility (CSR) initiatives, Vålerenga Foundation seeks for legitimacy and credibility. These findings confirm with existing theory that explore the increased demand for NPOs to obtain legitimacy for mobilizing and safeguarding resources. Further, the results show that the SDGs lack guidelines for feasibility. Hence, Vålerenga Foundation contextualized the SDGs by prioritizing goals, integrating the demands from their macro and micro environment, and assessing their own capabilities. The analysis brings forth the crucial role of stakeholders and their involvement in the process of incorporating the SDGs. Signalling endeavours and obtaining stimuli through instrumental feedback were considered a strategic imperative. These findings have implications for research on CSR and sport as well as for practitioners. It expands research on the SDGs, CSR communication, CSR definition and the overall implications for NPOs to better react to changing framework conditions. The final framework of the study provides a practical guidance for practitioners to incorporate the SDGs.

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LIST OF ABBREVIATIONS

CSR	Corporate Social Responsibility
IE	Institutional Entrepreneurship
KPI	Key Performance Indicator
MDGs	Millennium Development Goals
NGO	Non-Governmental Organization
NPO	Non-Profit Organization
NPSO	Non-Profit Sport Organization
SDGs	Sustainable Development Goals
UN	United Nations

1.0 INTRODUCTION

1.1 Sustainable Development through Sport

Sustainability has received much attention in the past decades. Climate change, environmental degradation through resource depletion, poverty, inequality or human rights violation have marked a globalized and unbalanced world (Dominelly, 2010; United Nations, 2015).

To combat these grand challenges, the United Nations has adopted 17 Sustainable Development Goals (SDGs), which provide universal standards and integrative targets to be achieved by 2030 (United Nations, 2015). Originally launched as a call to action for nations, the SDGs framework also demands organizations (profit and non-profit) and civil society to enter cross-sectorial collaborations with the aim of achieving the 2030 Agenda through bottom-up approaches (Sachs et al., 2019). This also includes the recognition of the sport sector, which the United Nations identifies as an important enabler for sustainable development (United Nations, 2015).

Indeed, the social role and responsibility of sport in society is considered unique (Smith & Westerbeek, 2007; Sheth & Babiak, 2010) and has been subject in academia for years (Giulianotti, 2015; Frey & Eitzen, 1991). Sport has the potential to meet societal challenges such as fostering integration, reducing crime, fighting discrimination or overcoming health threats (Coalter, 2007; Frey & Eitzen, 1991), which have a strong link to SDGs. However, increased professionalization and commercialization, in particular in the football industry, brought criticisms to the industry's 'negative' development (Kolyperas & Sparks, 2011) like corruption and cheating (Smith & Westerbeek, 2007), doping (Loland, 2013), or the emerge of severe debts in football clubs (Koylperas & Sparks, 2011).

As a result of these legal and ethical misconducts, further pressure is put on professional sport organizations to meet their obligations to society and other stakeholders (Babiak & Wolfe, 2009; Blumrodt et al., 2013; Breitbarth & Harris, 2008). These organizations risk harming their image, and with that their financial stability and fan loyalty (Walters & Chadwick, 2009; Babiak & Wolfe, 2009). Therefore, increased academic and practical

attention has been paid to the relationship between sport organizations and the society, manifested through the concept of corporate social responsibility (CSR) (Walzel et al., 2018). Various professional sport organizations have started to employ CSR programs for philanthropic and strategic reasons to better meet their responsibility towards society (Kolyperas et al., 2015).

More recently, non-profit sport organizations (NPSOs) have also started to embrace CSR activities. Despite their social nature and their presumed intrinsic motivation for social change, NPSOs are increasingly demanded to account for their positive and negative impacts (Zeimers et al., 2019b).

Hence, organizations (profit and non-profit) have started to respond to socio-economic and environmental challenges connected to the SDGs. Despite the large range of research in CSR (Walzel et al., 2018), research on sport organizations and how they incorporate a global policy framework like the SDGs is lacking. Further, previous research paid little attention to whether CSR efforts actually result in sustainable development. A conceptual and theoretical understanding of the integration of SDGs in sport organizations and in particular in the non-profit sector is necessary to understand organizational implications for pursuing and achieving the SDGs.

1.2 Purpose of the Study

Given the increasing demand for achieving the SDGs until 2030 and the beneficial social function of non-profit sport organizations (NPSOs) in society, the following research question emerged and guides the study's trajectories:

How does a non-profit sport organization incorporate the SDGs?

This study aims to contribute to sport and CSR literature and also to non-profit sector research. It provides insights from the specific case of an NPSO and how they incorporate the SDGs. Further, it draws on the coherence between CSR and a sustainability policy framework, the SDGs. The research question will be based on the specific case of Stiftelsen Vålerenga Fotball Samfunn (hereinafter referred to as Vålerenga Foundation). It is the charitable foundation related to the football club Vålerenga Fotball AS, a professional Norwegian football club from East Oslo, currently playing in Eliteserien (top tier of the

Norwegian football league system). This case was chosen due to Vålerenga Foundation's endeavours to incorporate the SDGs. For that purpose, the author was requested for help. Hence, the author serves two purposes, that of a researcher, and that of an active participant who takes action for practical objectives. Employing a participatory action research strategy allows to accurately answer the research question and provides theoretical and practical insights into the incorporation process.

1.3 Outline of the Study

The thesis is structured as follows: First an introduction to the UN Sustainable Development Goals is given, followed by a literature review on CSR to better explore how the scholarly sport community has done research connected and coherent to the SDGs. Special focus will be on the organizational form of a non-profit organization and their organizational implications for CSR. The following chapter will lay the theoretical foundation through which the research study is performed, outlining the concept of Institutional Entrepreneurship. Institutional theory and institutional change constitute the basis for Institutional Entrepreneurship. In chapter 4, the chosen methodology of this thesis will be defined. It comprises a participatory action research strategy and collects qualitative data through interviews, focus groups, surveys, participant observation and secondary sources. The operationalization of the design follows a single case study on the non-profit Vålerenga Foundation. In chapter 5, the findings of the different data sources are merged, interdisciplinary presented and discussed, following a framework analysis. Finally, the last chapter will present the main findings and discuss implications for further research and practice.

2.0 LITERATURE REVIEW

The purpose of this chapter is to introduce the United Nations' Sustainable Development Goals and to present previous research on CSR in sport. Research on the interface between sport organizations and the SDGs is rare. However, the SDGs and CSR share key assumptions, which is why this study investigates existing literature on CSR and sport and uses it as a theoretical principle for exploring theory coherence. This will set the foundation for the analysis as well as synthesize existing scholarship.

2.1 UN Sustainable Development Goals

In 2015, the United Nations (UN) has adopted the 2030 Agenda A/RES/70/1 for sustainable development, including a number of 17 prior goals and 169 related targets to solve global challenges such as poverty, environmental degradation, loss of biodiversity, climate change and hunger (see figure 1).

Figure 1. UN Sustainable Development Goals (United Nations, 2015)



The SDGs were a result of an interdisciplinary collaboration among representatives from civil society, the public and the private sector from 197 countries. These goals replaced and expanded the former 8 Millennium Development Goals (MDGs) and came into force on January 1st2016. The SDGs go beyond the MDGs by aiming for improved circumstances for anyone, anywhere. The 2030 Agenda is a plan of action to improve the circumstances for all people (e.g. health, poverty, equality, hunger, peace), to protect the entire planet (e.g. from

climate change, unsustainable production and consumption, environmental degradation) and to ensure holistic prosperity (e.g. fulfilling lives for humans, economic, political and technological progress) until 2030 (United Nations, 2015). In contrast to the MDGs, which targeted developing countries only, the SDGs address and encourage all nations to take action (Sachs, 2012; Fehling et al., 2013). Furthermore, the goals are not restricted to social challenges but also adopt environmental sustainability as a core theme.

Through cross-sectional collaboration and the inclusion of multi sectoral stakeholders, all countries, their interest groups, organizations and people shall achieve the invisible and integrated 169 targets of the 17 SDGs (United Nations, 2015). Following the United Nations, the 17 SDGs are interdependent (Sachs et al., 2019) for instance progress in Goal 10 (i.e. reduce inequality) can translate in progress in Goal 1 (i.e. no poverty).

The SDGs are not legally binding all agreeing nations, and only constitute an informal agreement. The number of goals and their related targets mark a complex and diversified target system. Attempting to achieve all SDGs with a handful of instruments and measures is not feasible. However, it is expected from each of the nations to develop roadmaps, action plans, frameworks or guidelines to collaboratively achieve the objectives by 2030. Fulfilling the 2030 Agenda will demand efforts from all sectors in society and goes beyond country levels, in which business activities play a significant role. Doing business responsibly and pursuing opportunities to numerous societal and environmental problems demands more than extrinsic motivation and requires philanthropical and voluntary engagement. Further, also civil society and other organizations are asked to help achieving the SDGs and to raise awareness on global challenges (United Nations, 2015).

2.2 Corporate Social Responsibility

Liberalization of world trade, progressive globalization and legal determinants have changed the business environment and shifted the key requirements under which organizations operate to better meet stake- and shareholders' expectations (Scherer & Palazzo, 2011; Kolyperas & Sparks, 2011). Companies have expanded their business operations to a global level to fully utilize their economic opportunities, often at the cost of human and environmental capital (Seuring et al., 2008). These shifts made governments, non-governmental organizations (NGOs), the public and other stakeholders increasingly demand organizations to assume responsibility for the impact their business' activities have on

people, society and the environment, beyond their economic interests (Porter & Kramer, 2006; Scherer & Palazzo, 2011; Hassini et al., 2012). This is also substantiated through the United Nations' expectation of including and adapting the SDGs into business activities (Schönherr et al., 2017; United Nations, 2015).

The examination of the relationship (or social contract) between business and society has therefore been recognized by the scholarly community through CSR (Lindgreen & Swaen, 2010), generally referring to “*a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*” (European Commission, 2001:7). This definition understands CSR rather as a voluntary commitment (Blumrodt et al. 2013), while Bradish and Cronin's (2009:692) definition tends to emphasize CSR more as an implicit binding commitment “*to be ethical and accountable to the needs of their society as well as to their stakeholders*”. In that sense, the term ‘stakeholders’ refers to people or organizations that directly affect or are affected by an organization's behaviour (Freeman, 1984). The research field of CSR is developing at such a fast pace that various terminologies complement our understanding of CSR, both in academia and within business agendas (Carroll, 1999; Carroll & Shabana, 2010; Lindgreen & Swaen, 2010). These definitions range from economic and legal perspectives to ethical and discretionary notions of responsibility (Carroll, 1979; Sheth & Babiak, 2010).

A widely accepted formulation of CSR (Chelladurai, 2016) originated from Carroll's CSR framework (1979), who was one of the first scholars to conceptualize CSR. He highlights four distinguishable expectations from society for organizations to meet their social responsibility. (1) Economic responsibility – signifies the need for organizations to remain profitable in the long run and survive, while meeting the objectives of society. (2) Legal responsibility – demands organizations to comply with governmental requirements, laws and regulations. (3) Ethical responsibility – goes beyond formally written societal norms and demands organizations to incorporate ethical practices, which are implicitly expected from society to avoid harm. (4) Philanthropical responsibility – stands on top of the other responsibilities and expects organizations to voluntarily contribute to society and community life, thus demanding for altruistic behaviour to achieve social improvement.

Other concepts such as corporate responsibility and ‘good’ corporate citizenship have also been given attention to in the scholarly community, where an organization is viewed as a citizen that makes a contribution to solidarity (Thorne McAlister et al., 2005). Further, these approaches recognize the perspective of stakeholder theory (Freeman, 1984; Jamali, 2008), demanding organizations to acknowledge the expectations and interests from all their internal stakeholders, such as employees, or external stakeholders, like investors, consumers, suppliers and society (Schiebel & Pochtrager, 2003; Smith & Westerbeek, 2007). However, all notions understand the inter-linkage between an organization and society as a mutual interdependency (Walker & Parent, 2010; Matten & Crane, 2005).

Organizations, both for profit and non-profit, have started to consider CSR practices as an inescapable priority for their corporate strategy (Porter & Kramer, 2006). By employing and communicating CSR initiatives, organizations aim at meeting stakeholders’ and shareholders’ expectations as well as potentially build on their positive brand image. This signifies its commercial and strategic relevance to maximize profit and gain a competitive advantage (Porter & Kramer, 2006). Hence, CSR is no longer seen as a purely voluntary and philanthropical ideology, but as an opportunity to achieve an organization’s strategic goals, such as increased brand reputation (Kolyperas & Sparks, 2011; Zeimers et al., 2019a) or political, economic and societal legitimacy, defined as “*a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions*” (Suchman, 1995:574). In particular, these insights emerged as a central component in management literature that seeks to establish an equally favourable business case for society, environment and business activities (Carroll and Shabana, 2010; Schönherr et al., 2017).

By synthesizing CSR with the SDGs, there is a strong link between CSR and the 2030 Agenda. The SDGs substantiate and concretise the most prominent challenges in our world and for the first time in history, companies were involved in establishing a thorough sustainability agenda (Schönherr et al., 2017). The SDGs accept the interdependent nature of various societal (e.g. hunger or poverty) and environmental (e.g. clean oceans or climate change) challenges and their 169 targets emphasize what the global world needs to achieve expeditiously (United Nations, 2015). Therefore, the SDGs can be considered a reference framework for enhancing CSR initiatives, for meeting stakeholders’ expectations and for integrating CSR at a sectorial level. Organizations might orientate on the SDGs for

determining their CSR strategy and for evaluating the impact their activities already have and potentially will exert on society and nature (Schönherr et al., 2017).

2.2.1 CSR and Sport

The sport industry is considered to be a unique social institution in and through which CSR initiatives can be better employed (Sheth & Babiak, 2010) due to their mass media distribution, youth appeal, social awareness and interaction, positive health impacts, cultural understanding and immediate gratification benefits (Smith & Westerbeek, 2007). The power of sport to employ CSR was also emphasized by the United Nations, that acknowledge sport as “*an important enabler of sustainable development*” and for the realization of the SDGs (United Nations, 2015;11). Academic explorations on the implications of the social position of sport to be ‘an important enabler’ and to achieve the 2030 Agenda have not been made yet (Lindsey & Darby, 2019).

Sport can integrate and unite people as well as create and foster new opportunities within its social and historical role in society. Through its honorary and professional structures, sport offers considerable potential for catalysing messages to a broader audience, while also being a cost-effective answer to societal key challenges such as the integration of people from various paths, the empowerment of women, peace-building among nations, education and capacity building, crime rate reduction, or the promotion of mental and physical well-being (Coalter, 2007; Giulianotti, 2015; Walters & Chadwick, 2009).

These key benefits of sport have a strong link to CSR objectives and, thus, to the pursuit of each of the SDGs. For instance, sport delivers key values for the pursuit of peaceful and inclusive societies (Goal 16). It can serve as a communication vessel through which tolerance, respect, human rights messages or peace efforts can be disseminated (Kidd, 2008; Beutler, 2008). Self-explanatory, sport has a high correlation to Goal 3, as its fundamental properties aim at promoting good health and mental well-being (Fox, 1999; Pringle et al., 2013). Further, a variety of studies have shown that sport can promote quality education (Goal 4) by enhancing children’s engagement and their joy throughout the learning process, facilitating social interactions (McCracken & Colucci, 2014). Therefore, sport structures, intentionally or unintentionally, already work towards delivering the SDGs. The growing demand for achieving the SDGs (United Nations, 2015) as well as the power of sport to deploy CSR initiatives (Smith & Westerbeek, 2007) would require an examination of how

sport organizations can empirically contribute to the SDGs through their CSR activities. Yet, an examination on how CSR efforts contribute to sustainable development is missing.

Research on CSR in sport, on the contrary, has rapidly increased in the last decades (Walzel et al., 2018). Most of the literature on CSR and sport is published in English and tends to focus on the football industry in Great Britain (Walzel, 2019). In terms of research, the papers contribute knowledge to the fields of strategic implementation of CSR (Anagnostopoulos et al., 2017), its benefits, its internal and external drivers (Babiak & Wolfe, 2009; Sheth & Babiak, 2010), different practices of CSR implementation (Zeimers et al., 2019a), CSR decision-making (Anagnostopoulos et al., 2014), financial outcomes (Inoue, Kent, & Lee, 2011), CSR communication (Kolyperas & Sparks, 2011), sport governance (Breitbarth et al., 2015; Robertson et al., 2019), CSR reporting (Valeri, 2019) or the process of organizational learning (Zeimers et al., 2018).

Evidently, scholars are coherent about the importance of internal resources and external pressures in CSR practices of sport organizations (Babiak & Wolfe, 2009; Walzel et al., 2018). Over the past decade, research has moved from content-based questions on whether to incorporate CSR or not, to process-oriented questions on how to implement CSR (Walzel et al., 2018; Anagnostopoulos et al., 2014). This indicates a growing interest in the analysis of input factors for CSR and its associated micro-social processes. Most pertinently, though, it has become evident that sport organizations differ in the way they carry out CSR activities (Kolyperas et al., 2016). Zeimers et al. (2019a) illustrate how three modes of CSR implementation and governance models lead to different CSR efforts within football organizations, clubs and federations. These modes, *foundation*, *in-house* and *collaboration* show differences with respect to their coordination, their resources or the strategic alignment to their 'parent' sport organization. The decision to determine a convenient CSR mode is highly strategic and the authors note an industry shift from in-house solutions to charitable foundations.

2.2.2 CSR and Football

As a result of shifting organizational structures, the football industry has rapidly developed in the past years, which is why growing attention has also been given to the impact football has on society. Football belongs to one of the few sports that is played and consumed across all continents, which emphasizes the industry's global reach. Due to commercialization and

increased professional structures within football clubs, the industry has developed as a self-reliant sector and a social institution, substantiating its *raison d'être* (Beech & Chadwick, 2013; Giulianotti, 2005; Kolyperas & Sparks, 2011). Various professional football clubs have started to operate as a business, building on their positive brand image, preserving a trustworthy reputation and increasing profit. This makes the industry exposed to public attention and implies that clubs need to satisfy both local and international requirements and also account for the negative impacts their activities have on the environment and society (Blumrodt et al., 2013; Breitbarth et al., 2011). Hence, football clubs are starting to face challenges to ensure their corporate reputation and maintain their financial stability, while behaving socially acceptable at the same time (Walker & Kent, 2009; Kolyperas & Sparks, 2011). Therefore, increased media attention has been given to the industry, not least because of incidents such as corruption, doping suspicions, match fixing, discrimination or inhumane working conditions (Breitbarth et al., 2015; Anagnostopoulos & Shilbury, 2013; Kolyperas & Sparks, 2011; Loland, 2013). These factors increase the pressure on the industry to address social responsibility, which is documented by increased CSR expectations from various institutions, organizations and individuals (Babiak & Wolfe, 2009; Zeimers et al., 2019a; Blumrodt et al., 2013).

Hence, football clubs and managers need to adjust to the changes in their socio-political and economic environment (Breitbarth & Harris, 2008) and consider the beneficial features of sport to act as a tool for sustainable development. Despite working on sustainable development from a philanthropic perspective, CSR engagement could help football teams to improve their social status in society. This in turn, may lead to improved stakeholder relations and fan attraction or internal improvements such as employee commitment and institutional identification (Walters, 2009; Kolyperas & Sparks, 2011). Kolyperas et al. (2015) find that football clubs with a separate and independent CSR structure show an increased CSR-engagement with respect to the number of private and public partnering organisations, the number of CSR projects and the commitment of staff members to also engage in CSR initiatives. To meet stakeholders' expectations, football clubs have, hence, established own charitable foundations for the sole purpose of CSR (Anagnostopoulos & Winand, 2019).

2.2.3 CSR and Charitable Sport Foundations

As outlined in the previous sub-chapters, there are different modes how sport organizations can carry out CSR initiatives (Zeimers et al., 2019a). For the purpose of this study, which seeks to explain how an NPSO incorporates the SDGs, the organizational implications for charitable sport foundations and their CSR engagement will be focused on greater depths.

In the past, charitable foundations have been identified as an effective organization mode for governing, implementing and employing community engagement and have been used as a decentralized structure to create, plan, manage and distribute CSR initiatives constrained by internal resources and external market determinants (Kolyperas et al., 2016; Herlin & Pedersen, 2013; Walters, 2009; Anagnostopoulos & Winand, 2019). Various charitable foundations have been established by professional team sports, replacing the former CSR departments of sport organizations to better deliver community initiatives and CSR-programs, both for philanthropic activities and strategic purposes (Walters & Chadwick, 2009; Zeimers et al., 2019a; Babiak & Wolfe, 2009).

Charitable sport foundations operate as non-profit organizations (NPOs), and even though they originate from commercial sport organizations (e.g. professional football clubs), they do not pursue economic profit targets, nor do they apply a membership model. In turn, as an NPO, they are self-owning juridical entities and are tax-exempt from the government, to enable them to maximize their social benefits for local community stakeholders or funding partners (Anagnostopoulos & Winand, 2019; Kolyperas et al., 2015). As with many other NPOs, charitable foundations are governed and monitored through an advisory board, the trustees. These members have a voluntary status and appoint a chief executive, with whom strategic directions and goals are defined (Anagnostopoulos & Winand, 2019; Walters & Chadwick, 2009).

Zeimers et al. (2019a), and Walters and Chadwick (2009) consider charitable foundations as a beneficial deliverer for CSR, as their organizational structures allow for more autonomous decision making, for financial independence from the ‘parent’ sport organization as well as for an independent strategic direction. Hence, the switch from in-house CSR initiatives to independent charitable foundations could leverage CSR activities and enhance opportunities in seeking for public and private funding streams (Kolyperas et

al., 2016; Anagnostopoulos & Shilbury, 2013). Walters (2009) argues that the organizational form of a foundation is a convenient delivery mode for commercial stakeholders to also meet their CSR objectives, which is coherent with the stakeholder approach within CSR (Jamali, 2008). Societal and political pressures demand commercial organizations to comply with sustainability standards (Hahn & Kühnen, 2013). It would, thus, be of interest to analyse how an NPSO engages with or pressures their stakeholders in the pursuit of the SDGs.

NPOs are usually tax-exempt and financially dependent on public funding, which makes them vulnerable to regulative and political changes. Reacting to an uncertain environment demands for a balanced and sustainable funding structure (i.e. public and private funding streams) as well as for continuous endeavours to build on one's trustworthiness, accountability and transparency (Gugerty, 2009). Resource dependency theory may well explain how dependent charitable foundations are on transactions with other actors to achieve the purpose of the foundation. Without the multiplicity of funding streams, a foundation would need to deplete its equity, thus, running the risk of not surviving in the long run. A diverse funding strategy is therefore essential for balancing flexibility and dependency as well as to ensure financial stability (Ko & Liu, 2020; Wicker & Breuer, 2014; Bingham & Walters, 2013; Froelich, 1999).

Charitable foundations share an institutionalized relationship with their 'parent' organization, in that the same logo and name is used, (Anagnostopoulos et al., 2014; Anagnostopoulos & Winand, 2019) which is agreed in the licensing contract (Walters & Chadwick, 2009). Maintaining the name of the football club, for example, is strategically relevant since a direct association between a foundation and a football club can ensure a higher reach and attention from existing and potential stakeholders. For example, initiatives in areas like health, inclusion, equality and education can lead to higher recognition and legitimacy if carried out under the umbrella, logo and name of the 'parent' sport organization (Walters & Chadwick, 2009; Kolyperas et al., 2016). This can also bear a chance to wrap-up CSR initiatives under the blueprint of the SDGs. Foundations and their 'parent' club could receive increased public attention through their collaborative commitment to the SDGs. The scholarly community, however, has not drawn on such an integrative approach related to the SDGs.

Apart from the name and the logo, the institutionalized relationship between 'parent' and charitable foundation (Anagnostopoulos & Winand, 2019) can also be substantiated through

potential supplies of equipment, facilities or agreements on players' and coaches' appearance (Anagnostopoulos et al., 2014). These tangible and intangible exchanges of resources combined with the role of the foundation in co-creating CSR, can help both organizations (parent and associated foundation) to improve their CSR impact communication, their reputation, their perceived brand image or the interaction with existing and potential stakeholders (Walzel, 2019; Walters & Chadwick, 2009; Kolyperas et al., 2016). Hence, there is a win-win situation. On the other side, Anagnostopoulos and Shilbury (2013) also argue that '*dysfunctional affiliation*' might occur between the foundation and their 'parent' organization, when vision and strategy are not coherent. Since funding sources and partners, resource capabilities and management as well as separate objectives and strategies can differ from each other, an alignment of a foundation's social objectives and a parent's business objectives can impose a challenge (Zeimers et al., 2019a).

2.3 Summary

To shortly summarize current scholars, the SDGs constitute a holistic approach to solve social and environmental as well as political and economic challenges in the world. The concept of CSR and the guidelines from the SDGs show overlapping characteristics in that they are oriented on advancing societal and environmental benefits. The SDGs could be classified as a CSR reference constituting an empirical guidance with specific targets for CSR initiatives. Further, previous research in the field of sport concludes that there is a strong link between CSR and sport, in which resource theory, stakeholder theory and organizational theory may present distinctive features for CSR engagement. The football sector is in the public eye (e.g. media or civil society) and expected to take action through its honorary and professional role in society. Football can potentially contribute to each of the 17 goals following their beneficial social structures for community initiatives. For philanthropic and strategic reasons, various football clubs have established charitable foundations to allow for an independent and an integrative approach towards CSR. Hence, it can be assumed that charitable foundations also bear a considerable potential to effectively pursue the SDGs. However, literature on sport organizations and how they incorporate the SDGs and also research that explores whether CSR efforts equal sustainable development is lacking. A conceptual and theoretical understanding of the integration of SDGs in sport in general and in the non-profit sector in particular would be necessary, to understand organizational implications for engaging with the SDGs and evaluating CSR activities. This field remains sparse, therewith legitimising this study to fill the gap in academia.

3.0 THEORETICAL FRAMEWORK

This chapter depicts the literature on institutional entrepreneurship (IE), a concept guiding the author throughout his research and constituting the theoretical lens through which the case of Vålerenga Foundation and the SDGs will be examined. This theory was chosen based on the assumptions that Vålerenga Foundation aimed at changing towards a new global policy framework, the incorporation of the SDGs, and the fact that the author was inquired by the organization, as an external agent, to contribute to that change process.

3.1 Institutional Theory

This sub-chapter will shortly outline scholars on institutional theory and institutional change, and therewith set the foundation for the theoretical framework of IE and for the purpose of this research study.

3.1.1 Institutions

Research on institutional theory has been subject for the science community for years and has become the most prominent research field in organizational analysis (Walsh et al., 2006; Battilana et al., 2009; Coccia, 2018). Throughout the decades, various definitions on the perception of institutions have evolved, ultimately setting the basis for institutional change. Scott (2008:48) defines institutions as “*social structures that have attained a high degree of resilience [and are] composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life*”, reasoning the reality for institutions on ‘what is’ and ‘what is not’, and ‘what can be achieved’ and ‘what cannot’ (Garud et al., 2007; Hoffman, 1999). Yet, a universally applicable definition is missing (Scott, 1987; Coccia, 2018). Some authors understand institutions as a system of rules (North, 1990) while others consider institutional structures as self-sustaining social interactions (Aoki, 2007). Institutions contain formal and informal elements, contributing to stable and enduring social structures (Garud et al., 2007) as well as setting an authoritative foundation for organizational and individual behaviour (Dacin et al., 2002).

Institutional theory explains the institutionalization of such behaviour and elaborates its consequences for structural conformity and social acceptance (Oliver, 1992). It also considers an organization’s implicit commitment towards external rules and requirements to

obtain economic, societal and political legitimacy and support (Kondra & Hinings, 1998; Scott, 1995; Guthrie & Parker, 1989). This is due to the fact that institutions operate in a complex environment and are subject to specific structures, which influence the institutional configuration. As a result, organizations do not make entirely independent choices in their institutional context (i.e. desires and wish of fulfilment), but rather make decisions constrained by social forces, norms or values (Windhoff-Héritier, 2007; Scott, 1995). For sport organizations these social forces can for instance be a growing CSR demand from corporate partners, community stakeholders or employees (Sheth & Babiak, 2010) or the need of a transforming cultural context (Breitbarth et al., 2015), in which collective institutional entrepreneurship is required for overcoming inaction in the combat against climate change, SDG 13 (Wijen & Ansari, 2007).

3.1.2 Institutional Change

Understood as a continuous process rather than a one-time occurrence (Van de Ven & Poole, 1995), institutional change refers to the process in which institutions deinstitutionalize from former activities and practices (Dacin et al., 2002; Oliver, 1992) to form ‘new’ social structures (e.g. norms, rules or schemes) that steer institutional social behaviour. These change efforts include numerous forces and agents, which have a mutual impact on each other. Battilana et al. (2009) conclude that institutions influence actors and vice versa. Due to the high degree of resilience and institutionally shaped beliefs and member’s actions, institutions, as social structures, appear difficult to change (Scott, 2001; Battilana, 2007). Institutional theory and institutional change have therefore received high academic attention and put focus on how institutions change over time and space as well as in character and behaviour (Coccia, 2018; Battilana et al., 2009).

Certainly, sport organizations constitute a unique institutional framework towards change and the institutionalization of CSR (Heinze et al., 2014) since their environment is neither stable nor certain. The industry is unique in the respect that value (or CSR) is co-created and relies on the cooperation with competing organizations (Kolyperas et al., 2016; Rottenberg, 1956;) and on the involvement of various stakeholders (Walters & Chadwick, 2009). Adaption and diffusion efforts employ a more strategic and conceptual approach and Zeimers et al. (2020), for instance, conclude that such change determinants play an essential factor for deploying CSR in and through NPSOs. These change efforts demand organizations to overcome their lethargy and recognize different kinds of pressure, forces

and agents. Potential sources of informal and formal pressure for institutionalized norms can compile functional, political or social pressures (Oliver, 1992). Particularly, realities of change within institution and the establishment of institutionalized norms (Kondra & Hinings, 1998) have become a key area in organizational analysis (Dacin et al., 2002; Coccia, 2018).

DiMaggio and Powell (1983) highlight isomorphic processes that occur within institutions in order to attain institutional acceptance. Institutional isomorphism is a process in which organizations in the same environment become more similar through institutional forces. The authors distinguish between the three following types of isomorphism. *Coercive isomorphism* illustrates how organizations adapt and change to the environment, the requirements and the expectations from society through which organizations are suppressed by. *Mimetic isomorphism* refers to organizational imitation of other organizations that seem to have more beneficial structures and have a better response to environmental uncertainty. Implementing CSR agendas and pursuing the SDGs might be the result of another competitor receiving increased public legitimacy through his endeavours towards solving societal challenges (Zeimers et al., 2019b). *Normative isomorphic* change is driven by professionalism and influenced by previously developed norms which are brought into an institutional context (Kondra & Hinings, 1998).

Yet, in their work (1983), DiMaggio and Powell ignore institutional diversity and the reasons why and how institutions change despite exogenous shocks. The focus in their work remains on the isomorphic institutional environment, while the reasons for change and the responsiveness to it are somewhat neglected (Kondra & Hinings, 1998). More recently, research goes beyond the influence of exogenous shocks and aims at also exploring the role of non-isomorphic change within the institutional context (Garud et al., 2007; Battilana et al., 2009). These insights shifted research from the institutional perspective, in which institutions influence actors, towards an individual level, where actors shape and change the institutions (Battilana et al., 2009). This is also highlighted by Ostrom (2005) who concludes that change within institutions is caused by both exogenous and endogenous factors. Organizational members are, thus, not only considered a social structural by-product, but a human agency, necessary to create new social structures (Tolbert & Zucker, 1996).

Such insights gave rise to the relationship between agency and structure within institutions and the question whether change can be initiated by actors within the very same environment. In seeking legitimacy, institutional actors behave and comply with institutional pressures. Thus, the environment may determine how actors respond to it, giving little room for human agency and organizational diversity (Battilana & D'Aunno, 2009).

3.2 Institutional Entrepreneurship

This sub-chapter presents the concept of IE by building on key assumptions from institutional theory. First, a definition and theoretical basis will be introduced. Then, the tension between structure and agency, known as the paradox of embedded agency, will be presented and linked to IE. Last, characteristics and framework conditions, necessary for the process towards IE, will be outlined.

3.2.1 Origins of Institutional Entrepreneurship

The concept of institutional entrepreneurship aims at depicting the impact agents put on an institution and vice versa as well as it adopts the likelihood of developing agency in institutions (Battilana et al., 2009).

The literature on institutional entrepreneurship has rapidly increased, legitimising institutional analysis as a vital stream of research (Battilana et al., 2009; Garud et al., 2007). In 1988, DiMaggio introduced the term Institutional Entrepreneurship, a concept, that describes how actors shape and change institutions with an interest in a specific organizational arrangement to either transform existing structures or to develop a new institutional foundation in a particular setting (DiMaggio, 1988; Holm, 1995). The same author also argues that new institutional frameworks arise and change when agents consider the institutional setting as an opportunity of values in which a sufficient amount of resources can reasonably be invested. Hence, institutional entrepreneurs can change and create a new system of values, beliefs or meanings, therewith substantiating and putting forth the debate about agency and structures (Garud et al., 2007).

Institutional theory and institutional entrepreneurship share key premises on the reality (Hoffman, 1999) of institutions (e.g. rules, norms and beliefs) and their social position in society to better explore institutional behaviour (Battilana et al., 2009). Scholars on

institutional theory have been criticised for narrowing down the research on isomorphic change and focusing on structural stability and the persistence of institutions. Including the lens of IE can therefore help to better explore how non-isomorphic change occurs in an institutional setting (Garud et al., 2007). The incorporation of an institutionally unfamiliar framework, the SDGs for example, into an NPSO could provide such a theoretical environment, to explore how institutional change can be realized through agency and dissolving presumptions.

3.2.2 Resolving the Paradox of Embedded Agency

The concept of Institutional Entrepreneurship further deepens the discussion and tension between structure and agency, which depicts the phenomenon how actors naturally untie from their social and structural context to initiate change (Holm, 1995; Seo and Creed, 2002), described as the *paradox of embedded agency* (DiMaggio & Powell, 1991; Seo & Creed, 2002). The paradox of embedded agency raises the question of how institutional change can be implemented by actors within the very same institutional context, despite institutionally shaped beliefs and norms (Battilana et al., 2009; Holm, 1995), that ultimately influence the actors' cognitive and personal stances (DiMaggio & Powell, 1991). Further, it questions how actors can autonomously make decisions in an institutional environment as well as communicate and distribute their visions and approaches in order to change existing social structures, while being embedded in an institutional field that might have already structured the actor's cognitions and interests (Garud et al., 2007; Battilana et al., 2009). A charitable sport foundation constitutes a unique institutional environment in which the members are embedded in their autonomous and legally independent organizational mode, while also being embedded in larger institutionalized frames of their 'parent' football club (Anagnostopoulos & Winand, 2019). To solve the paradox of embedded agency, IE does not supply a definitive response to resolve the paradox of embedded agency, yet it proposes a possible solution for actors to assume features on enablers and constraints on system change (Battilana et al., 2009). IE provides various ways to conceptualize the process of developing and distributing agency within institutional structures (Garud et al., 2007).

3.2.3 Framework Conditions for Institutional Entrepreneurs

Institutional entrepreneurs can comprise organizations, groups of organizations, individuals or groups of individuals, who invest sufficient resources to implement change. They are

required to initiate divergent change and actively be involved in the implementation process of change. In this context, divergent change is referred to as change that is not aligned with the institution in a field, but rather breaks with them and is embedded either within the institution or within the broader institutional context. For the research context of an NPSO, it would thus be substantial to explore how the SDGs, coherent with CSR, pose a fracture in the institution's design. The active involvement of the institutional entrepreneur refers to the mobilization of sufficient resources to actively implement change. Tangible and intangible resources can compile financial resources, the social position, formal authority or social capital (e.g. know-how and talents) (Battilana et al., 2009).

The social position of the actor plays a key role in promoting divergent organizational change and in ensuring access to various intangible and tangible resources. It highly depends on the degree of the actor to break with the dominant institutional logic and the extent to which he or she is embedded in the institutional context (Garud et al., 2007). This also determines the level of mobilization and acquisition of allies to receive support for the change process. Motivating other people and loosening their institutional embeddedness to achieve and sustain a new vision becomes an imperative activity. Without receiving the allies' recognition and acceptance, envisioning divergent change becomes arduous. Certainly, the institutional entrepreneur's attributes determine the ability to craft a vision and convince organizational members of the need for divergent change (Battilana et al., 2009) such as showing a high degree of empathy (Fligstein, 2001), fostering critical and reflective thinking for deriving from others' concerns (Mutch, 2007) or maintaining a distanced status in an institutional arrangement.

Organizational field conditions also play a significant role in the development of agency within organizations and the empowerment of institutional entrepreneurs (Battilana et al., 2009). These conducive conditions can influence an entire organization and lead to a change in thinking. For instance, external market determinants such as sustainability concerns (e.g. environmental challenges or injustice), social upheaval or competitive discontinuities can potentially enable institutional entrepreneurs to introduce new approaches or convince organizational decision makers to adjust to contemporary environmental field conditions (Greenwood et al., 2002; Battilana et al., 2009). The SDGs pose such a conducive condition as they demand urgent actions and recognition from various institutions, including the non-profit sector and that of the sport industry (United Nation, 2015). These social and

environmental challenges can potentially lead to fundamental change in thinking and the cognition of a new reality in the institutional environment.

3.3 Summary

This chapter reviewed the concept of IE and institutional theory. The literature reveals that institutions are difficult to change and that both exogenous and endogenous factors need to be considered when exploring organizational change, in particular change in NPSOs. Various internal and external factors determine the degree to which institutions adapt to their surroundings and constantly change. Moreover, the literature gave insight into the agency versus structure debate. Resolving the paradox of embedded agency, scholars conclude that institutional entrepreneurship can potentially solve the dilemma. However, to mobilize resources and to develop agency, these institutional entrepreneurs are constrained to certain characteristics, their social position and field level conditions.

These insights serve as a theoretical basis for the analysis of the findings (chapter 5). Drawing on the theoretical framework of IE, the author will serve as an institutional entrepreneur, trying to initiate change or at least sensitize the institutional framework to incite endogenous change. Vålerenga Foundation inquired the author's competencies within the field of sustainability and management to help the organization incorporate the SDGs, ultimately enabling institutional entrepreneurship. In that sense, the author fulfils the initial framework conditions by providing a set of intellectual resources, a practical and theoretical interest in changing the organization's environment and an institutionally external set of characteristics such as beliefs, values or logics. This position allows him to critically reflect the implications of decisions made and helps to constitute theoretical explanations on how Vålerenga Foundation incorporates the SDGs.

4.0 METHODOLOGY

The research study aims at explaining ‘*how an NPSO incorporates the SDGs*’. In order to do so, this chapter will provide a methodological overview of how this research process was employed. First, philosophical stances and assumptions will be introduced to clarify the metaphorical positioning of the study and to bring the author’s research position, his worldview and his beliefs to the research study. Then, the research approach (abductive reasoning) will be substantiated to explain the development towards a theory or explanation of a phenomenon. Next, the research design (participatory single case study) will be explained before the traits of the study’s methodological approach (qualitative methods and participatory action research strategy) will be discussed. Subsequently, the data collection techniques that have been applied in this research project as well as the strategy for the data analysis (framework analysis) will be given. To lay the foundation for the analysis, the last sub-chapter will provide the case study context by introducing and providing organizational information on Vålerenga Foundation and present their institutional framework conditions.

4.1 Philosophical Stances

Described as “*a system of beliefs and assumptions about the development of knowledge*” (Saunders et al., 2016:124), research philosophy enables and explains the researcher’s view on the world. Each researcher possesses an own set of assumptions that shape his/her behaviour throughout the research study as well as his/her interaction with the surrounding. Burrell and Morgan (1979) introduced a typology of paradigms for organizational and social research study and suggest different approaches to social sciences. The paradigms aim at explaining how the social scientific world can be understood and how a set of related ideas or standards can be observed by researchers. In that sense, paradigms refer to different stances of an ontological, epistemological and methodological positioning by the researcher. These assumptions shape the researcher’s approach to his work (Saunders et al., 2016; Creswell, 2007) and determine how a research study is conducted (i.e. research design, data collection, data analysis).

Ontological assumptions are concerned with the reality of the world and the question of human being in the social world (Hudson & Ozanee, 1988). Different kinds of research are founded on different kinds of beliefs on what ‘truth’ and ‘reality’ is ‘Does truth exist?’, ‘What is true?’ (Crotty, 1998). What researchers presume as reality, ultimately shape their

perception of what they think they know about reality. Philosophy about reality distinguishes between two types of ontology, namely realism and relativism. *Realism* believes that one unchangeable truth exists, which can be discovered through objective measurements. The opposite view, *relativism*, argues that multiple and changeable objects and phenomena are shaped by contextual perception and meaning (Healy & Perry, 2000; Luhmann, 2002).

Epistemological assumptions are concerned with the assumptions about human knowledge and how we can acquire and derive this knowledge (Richards, 2003; Snape & Spencer, 2003). Substantially, epistemology grasps on the relationship the researcher has with the research field and considers questions related to 'how do we know?' 'how do we explore new phenomena?'. To build on ontological assumptions, the researcher's epistemological beliefs are dictated by the researcher's beliefs about the nature of reality and includes objectivism, subjectivism and constructivism (Crotty, 1998; Richards, 2003).

Methodological assumptions set the basis for research methods by collecting data. A normative perspective on the methodology, conducts quantitative methods for data collection to test a hypothesis, while an interpretive paradigm uses qualitative methods for observation, leaving room for interpretation (Creswell, 2003).

This research study adopts an *interpretivist stance*, assuming the world and society as stable structures and objects. By means of unity, cohesiveness, and integration, these structures build on the status quo and prevent societal disorder and chaos. Researchers who lean towards the sociology of regulation and subjectivity, adopt interpretivist stances and consider the world as stable and organized. Interpretivists do not consider the world as an objective reality, but rather as a realm of individual consciousness, that perceive experiences subjectively. They seek to analyse and to study the subjective experiences of each individual human being, collectively building on one social reality (Goles & Hirschheim, 2000; Burrell & Morgan, 1979) and “to create new, richer understandings and interpretations of social worlds and contexts” (Saunders et al., 2016:140).

In the case of this research study, the researcher stepped into the culture of Vålerenga Foundation as a participant and researcher (i.e. emic view), to experience the culture, initiate change and act from the inside, consequently contributing to the purpose of this research study and the inquiry of the foundation to help incorporate the SDGs. This implied that the

researcher enters the organization with an own set of beliefs, opinions and non-institutionalized behaviour. The personal bias of the researcher and his subjective views were acknowledged when collecting the data as his involvement influenced the data collection throughout the study. The researcher established a personal link and rapport with the organizational members as well as shaped the project's 'trajectory' by formulation of action plans and interview guidance.

Despite etic approaches prior and after the author's placement in the organization, the author mainly took an emic approach to research, thus adopting a relativistic view of the world. Hence, the researcher aimed to better explore subjective reality of organizational and individual cognitions by trying to experience the institutional context. The stances served as an overarching objective to explore how individuals within the specific context of Vålerenga Foundation perceived and continually constructed their reality (Berger & Luckmann, 1991). The researcher assessed and interpreted the subjective reality from Vålerenga Foundation's members by means of their motives, their reasoning for behaviour and their opinions. Subsequently he articulated an explanation for it.

4.2 Research Approach

In research studies, the research approach is the plan and process towards the development of a theory (Saunders et al., 2016). The research approach comprises data collection (chapter 4.4) and data analysis (chapter 4.5). Two main approaches are traditionally being distinguished to formulate a theory in social science, and these are deductive reasoning and inductive reasoning.

Deductive reasoning begins with formulating a general assumption or hypothesis and then examines the possibilities to draw on a logical conclusion. Hence, collected data are used to test whether a hypothesis can be accepted or not. By using a deductive approach, research begins with the theory before developing a research strategy to test the theory (Sternberg, 2009; Ghauri & Grønhaug, 2005). In contrast to deductive reasoning, stands inductive reasoning. *Inductive reasoning* generalizes from a specific observation and first builds on collected data to explore a phenomenon. Hence, a general theory is developed by drawing on the conclusion of specific data.

A third approach is also increasingly being used in research (Saunders et al., 2016), which is abductive reasoning, an inferential approach coined by Charles Sanders Peirce (Svennevig, 2001). *Abductive reasoning* constitutes a mixture of deductive and inductive logics. Researchers using abductive logics jump back and forth between theory and data collection. Based on the assumption that there is no theory from the start, abductive approaches lead to an explanation of the phenomenon observed (Dubois & Gadde, 2002). This research study employs abductive reasoning.

This thesis seeks to answer how a NPSO incorporates the SDGs, with the help of an ‘institutional entrepreneur’ (the researcher). The literature reveals limitations with respect to the incorporation of SDGs by a sport organization. Further, the case of a change agent who actively participates in the research setting and at the same time adopts the role of a researcher and analyst has not been given high attention to by the science community. This case symbolizes a unique and isolated phenomenon. Consequently, this research follows an abductive logic, which allowed the author to jump back and forth between theoretical explanations and the collected data. The research study does not seek to test an existing hypothesis (deduction) nor does it establish a new broadly applied and measurable hypothesis (induction), but rather aims to find logical explanations of what was being explored and to generate a new concept. The character of the case study and the integrative role of the researcher within the process of embracing the SDGs made him constantly adjust to theories, the data collected and their evaluation. The exploratory, flexible and scientifically rigorous character of the study, thus, allowed for spontaneous behaviour within the frames of the research approach.

4.3 Research Design

The research question determines the research methodology and research design. On the basis of a participatory action research approach and interpretive stances, it will be observed how change and the embracement of a new CSR framework, the SDGs, is realized. The author assumed the role of an institutionally external agent, who spends considerable time within the organization and collaboratively diagnoses a need for action in order to initiate change. Given the lack of empirical dispute on this research field, this thesis follows an observational and participatory research design. The operationalization of the design follows a case study approach “*in which the investigator explores a bounded system (a case) or*

multiple bounded systems (cases) over time, through detailed, in-depth data collection involving multiple sources of information (e.g., observations, interviews, audio-visual material, and documents and reports), and reports a case description and case-based themes” (Creswell, 2007:73).

Saunders et al. (2016) argue that an exploratory design is flexible and adaptable to change, therewith demanding the researcher to constantly change directions in order to gain new insights. A case study allows the author to better explore and investigate the data in context as well as apply a contemporary appearance into a real-life setting (Yin, 1984), resulting in a thorough theoretical framework or an explanation which can provide the foundation for replication (Yin, 2009). As a consequence, new insights into a social phenomenon advance a more accurate understanding of generalized assumptions. In various situations, a single case study helps and contributes to gain a better knowledge of groups, organisational, societal or political phenomena (Yin, 2014) where the establishment of an explanation or theory is still on a formative stage (Bhattacharjee, 2012).

4.3.1 Qualitative Methods

Due to the case study’s natural character of unforeseen circumstances and its interpretative stances, the study collected qualitative data, which determined a qualitative methodology. The methodology adapts well with the observational and participative character of the research design to develop new research areas and to build on new explanations regarding a specific phenomenon (Blumberg et al., 2005; Saunders et al., 2016). A qualitative study also better suits the research approach, as it can disprove or confirm previous existing theories. Unlike a quantitative and numerical approach, it aims at answering questions such as ‘why’, ‘how’ and ‘what’ (Bryman & Bell, 2015), which becomes an imperative for this research case study. Hence, qualitative methods aim at describing and understanding a phenomenon rather than predicting or controlling it (Streubert & Carpenter, 1995). This research method collects and analyses various forms of data that have a non-numerical character or do not demand an in-depths statistical evaluation. Qualitative methods comprised interviews, focus groups, participant observations, surveys and secondary sources. Based on the active role of the researcher within the research project, qualitative methods enabled opportunities to continuously adjust to the research setting and apply new forms of data techniques.

4.3.2 Participatory Action Research Methods

The research setting of the researcher being actively involved as a participant throughout the process of incorporating the SDGs in Vålerenga Foundation demanded a participatory action research strategy, aiming to minimize the gap between research and practice. Participatory action research methods are conducted in collaboration with those people whose actions are under study (Bergold & Thomas, 2012) and aim for divergent change through simultaneous and systematic considerations of taking action for primary practical subjects and conducting research on the same social phenomenon (MacDonald, 2012). The author was requested to help incorporate the SDGs and served two convergent purposes, that of the research study and that of the organization's request. Throughout the research process, from diagnosis to evaluation, the aim was to address practical concerns of the organization, to initiate progressive problem solving and subsequently derive theoretical explanations from data collected. The research process was characterized by active and informal decision makings from the author, who aimed at simultaneously revealing individual's feelings and views without any form of control and manipulation.

4.4 Data Collection Techniques

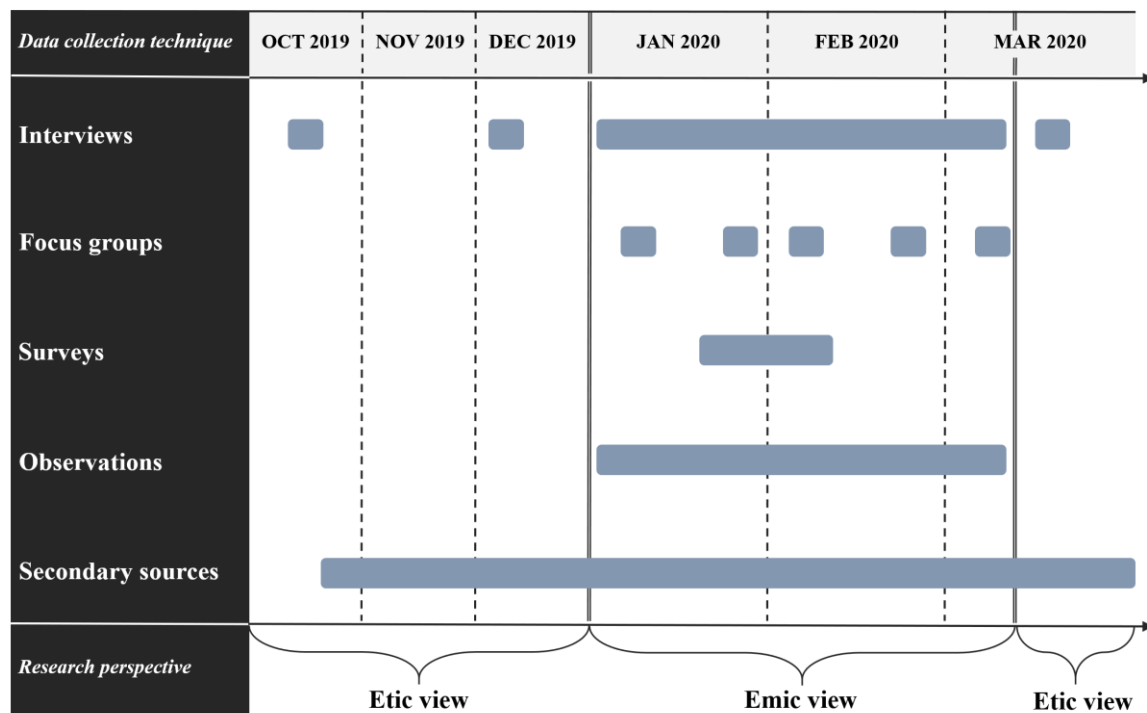
For the purpose of the research study five data collection techniques evolved as complementary data resources to address the research question. More than one source can provide deeper insights into a phenomenon. Multiple sources of data can provide different perspectives of the same phenomenon and enhance triangulation (Yin, 2013). This is also why case studies are usually characterized by more than one data collection technique (i.e. triangulation) for means of substantiation (Eisenhardt, 1989) as well as supporting the participatory action research method. The following people were directly involved in the research project. For confidential reasons the participants remained anonymous.

Table 1. Overview of Participants

Function	Participant ID
Managing Director of Vålerenga Foundation	P1
Project Manager of Vålerenga Foundation	P2
Project Manager of Vålerenga Foundation	P3
Project Team Member of Vålerenga Foundation	P4
Representative of Vålerenga Fotball	P5

Throughout the data collection, the author assumed both an etic approach to research (i.e. from outside the institutional culture) and an emic approach to research (i.e. within the the social group of observation) (Helfrich, 1999). The following table highlights the data collection process and the author’s integrity.

Figure 2. Data Collection Process



4.4.1 Unstructured Interviews

One of the most essential data collected for the research project resulted from unstructured interviews with the Managing Director of Vålerenga Foundation. The Managing Director played a substantial role throughout the project and was the primary contact source for the author as decision makings and further instructions were conveyed by him.

Kvale (1996:14) considers interviews as “*an interchange of views between two or more people on a topic of mutual interest, sees the centrality of human interaction for knowledge production, and emphasizes the social situatedness of research data*”. In this case, unstructured interviews were being used to ensure a certain degree of flexibility and to facilitate an open atmosphere between interviewer and interviewee. Questions were not restricted to verbatim and accurately pre-made questions. Due to the participative characteristics of this research study, unstructured interviews were most appropriate to

enhance the dialogue between the author (change agent) and the Managing Director of Vålerenga Foundation, as both decided on how to proceed with the project's direction subsequently. The project's process always changed and adopted to new circumstances and the ultimate outcome of the project remained uncertain. Every meeting was either followed or guided by an action call from the Managing Director and the author. This made dialogues, interviews and interactions between the author and the Managing Director spontaneous and extemporaneous, which is also why the interviews were followed up by questions to 'why' and 'how'.

Table 2. Unstructured Interviews with the Managing Director

ID	Date	Participant	Method	Lengths
1	01.10.2019	P1	Skype	30min
2	14.11.2019	P1	Skype	30min
3	06.01.2020	P1	In-person	45min
4	09.01.2020	P1	In-person	30min
5	21.01.2020	P1	In-person	60min
6	22.01.2020	P1	In-person	60min
7	27.01.2020	P1	In-person	30min
8	03.02.2020	P1	In-person	30min
9	13.02.2020	P1	In-person	45min
10	19.02.2020	P1	In-person	60min
11	25.02.2020	P1	In-person	30min
12	05.03.2020	P1	In-person	60min
13	12.03.2020	P1	In-person	30min
14	20.03.2020	P1	Telephone	30min

The atmosphere of the interviews was always calm and open, and the interview objectives adjusted as the interview proceeded. Both the researcher and the Managing Director always met on equal footing, which was essential to find solutions that best meet the needs of the research study and that of the organization's inquiry to incorporate the SDGs. Interviews were neither taped nor did the author make transcripts. After every meeting, the author constructed minutes, and additional notes were made over time from the author's memorization. The summaries of the interviews contained the purpose of the meeting, discussions, an evaluation of previous measures and meetings, further instructions and decision makings. Moreover, the author included a personal evaluation for each meeting and inferences were drawn on why and how measures were being decided. This documentation

technique poses a methodological limitation for data analysis (chapter 4.5) as it prohibits the author from doing line by line analysis. Yet, the author felt it was necessary for the purpose of a practically oriented and a non-investigative atmosphere as well as for the preservation of dynamic trajectories.

4.4.2 Focus Groups

Throughout the study, various occurrences demanded the involvement and the opinion from more than one person, which was purposively sampled by the author. Gathering information on the respondents' attitude, opinions, ideas and decision making was facilitated by focus group research. As noted by Wilkinson (2004:177), focus group research is “*a way of collecting qualitative data, which -essentially- involves engaging a small number of people in an informal group discussion (or discussions), 'focused' around a particular topic or set of issues*” . Hence, it is also a fast and efficient way to collect data simultaneously from multiple participants (Krueger & Casey, 2000), which enriches the data of the qualitative study. However, in the case of Vålerenga Foundation, focus group was not a choice made by the researcher, but rather a natural consequence of the project's progression itself. From the practical side, integrating employees into the decision-making process of incorporating the SDGs was self-evident.

Table 3. Focus Groups and Participants

ID	Date	Theme	Participants	Method	Lengths
1a	10.01.2020	SDG introduction + process development + materiality of SDGs	P1, P2, P3 and P4	In-person	75min
2a	28.01.2020	Stakeholder relevance + drivers for embracing SDGs	P2, P3 and P4	In-person	30min
3a	07.02.2020	Evaluation of internal/external surveys + materiality + project performance	P1, P2, P3 and P4	In-person	60min
4a	27.02.2020	Alignment of SDGs strategy between Vålerenga Fotball and Foundation	P1 and P5	In-person	60min
5a	13.03.2020	Reporting + objective setting for projects/SDGs	P1 and P2	In-person	60min

From the theoretical research perspective, focus groups could enrichen a greater substantiation of constructs. Some of the people that joined the focus group also participated in the survey (chapter 4.4.3), which made them both informants and respondents, and

strengthened the data collected. Throughout each of the five focus groups, the author adopted the role of a ‘facilitator’ and ‘moderator’, but also played a central role for putting forward recommendations. For various focus groups, conclusions drawn from previous focus groups, interviews, surveys or secondary sources, served as a basis and guidance for the thematic priority. Afterwards, minutes and conclusions were conducted by the author as performed with equal techniques during the interviews (1.4.1).

4.4.3 Surveys

As a result of a chosen measure to include stakeholders into the approach of incorporating the SDGs, Vålerenga Foundation and the author designed and conducted a survey. Qualitative surveys are considered to be less structured. Unlike surveys used for quantitative research that interpret the results numerically, surveys used for qualitative research conduct open-ended questions and contribute to textual analysis (Fowler, 2014). In this case, the survey entailed both open-ended and closed-ended questionnaires. It is not the purpose of the author to numerically evaluate (e.g. mean, median or mode) the results of the survey to test a hypothesis, but rather to generate qualitative data to include into the analysis as well as to evaluate the findings that were collaboratively drawn from Vålerenga Foundation and the author. In that sense, it should be noted though that both the decision making between author and organization on conducting and designing the survey as well as the actual findings of the surveys, are subject of the analysis. The purpose of the survey was to gain in-depth knowledge and information on specific motives and reasonings regarding the organization’s internal and external stakeholders. External stakeholders included sport federations, national bodies, local authorities, NPOs, commercial organizations and various departments of the ‘parent’ football club. They were chosen due to their strategic relevance of providing tangible resources (i.e. funding or equipment) and intangible resources (i.e. knowledge, consultation and networks). Internal stakeholders included the board of advisory, the employees, the Managing Director and volunteers.

The online survey was designed and conducted in the period between January 22nd and February 7th, 2020. The survey was internet-based (in the form of google forms) and self-administered. It was sent out by email to a total of 93 internal and external stakeholders, representing 44 institutions, and it entailed 6 questions. These questions were based on information obtained from internal organizational documents (i.e. explaining the purpose and providing organizational information) and externally retrieved documents (i.e.

introducing the SDGs, to generate an appropriate level of information for answering the questions). Participants were asked about their knowledge of the SDGs, their expectations of Norwegian organizations to deliver the SDGs as well as *why* and *how* Vålerenga Foundation should incorporate the SDGs and *which* SDGs are considered to be most important for Vålerenga Foundation.

To ensure a higher rate of response, a reminder to participate in the survey was sent out two times. The first reminder was sent two days after the initial email and the second reminder was sent one day before the deadline. The survey was completed by 7 internal stakeholders and 20 external stakeholders accounting for a total number of 27 participants ($n=27$). One elimination had to be made due to one respondent participating two times in the survey.

4.4.4 Participant Observations

As outlined in the previous, the author played a significant role in the process of incorporating the SDGs in Vålerenga Foundation, making him a determinant instrument of the research study. In total, the author spent more than 350 hours within the organization. This indicates an intensive involvement in the environmental context of the organization. Therefore, it becomes natural to employ participant observation, “*a unique method for investigating the enormously rich, complex, conflictual, problematic, and diverse experiences, thoughts, feelings, and activities of human beings and the meaning of their existence[...],whereby the researcher interacts with people in everyday life while collecting data*” (Jorgensen, 2015:1).

Throughout the study, the author took over both an active and a passive participant role. He participated in weekly groups sessions, that were not linked to the purpose of the organization’s inquiry to incorporate the SDGs. He joined operational activities linked to the foundation’s project fields and was able to continuously experience the office atmosphere through external elements and internal sensations. Both inferential and evaluative field notes were taken throughout his stay in the organization. These field notes helped building on a concise picture of the organization’s context, needs, challenges and opportunities, and helped the author to better understand the implications derived from other primary sources. Further, the documentation strategy was conducted complementarily and interdisciplinary, in which some inferences from participant observations were merged with other action research methods.

4.4.5 Secondary Sources

The data collection was enriched by various forms of organizational documentation as well as email exchange between the author and organizational members. Secondary sources compiled the foundation's statutes, strategic plan 2022, project reports, PowerPoint presentations, excel sheets, image videos, the foundation's website, press releases or brochures. These documents supplemented and complemented data collected from the interviews, the survey, focus groups and other observations. In total, more than 30 documents supplemented the primary sources and the context in which SDGs were incorporated and advanced the author's sensitivity and adaption throughout the research process. The author either retrieved documents publicly available or was directly granted access to internal documentation systems by the organization. For some of the documents, the author established an analysis of the document's quality in excel, serving both the research study and the practical purpose of the research project. These documents comprised project related reporting and KPIs on each of the projects' impacts. Such evaluations compiled the availability of KPIs, the size and quality of KPIs or subsequent access to KPIs via different modes.

4.5 Data Analysis

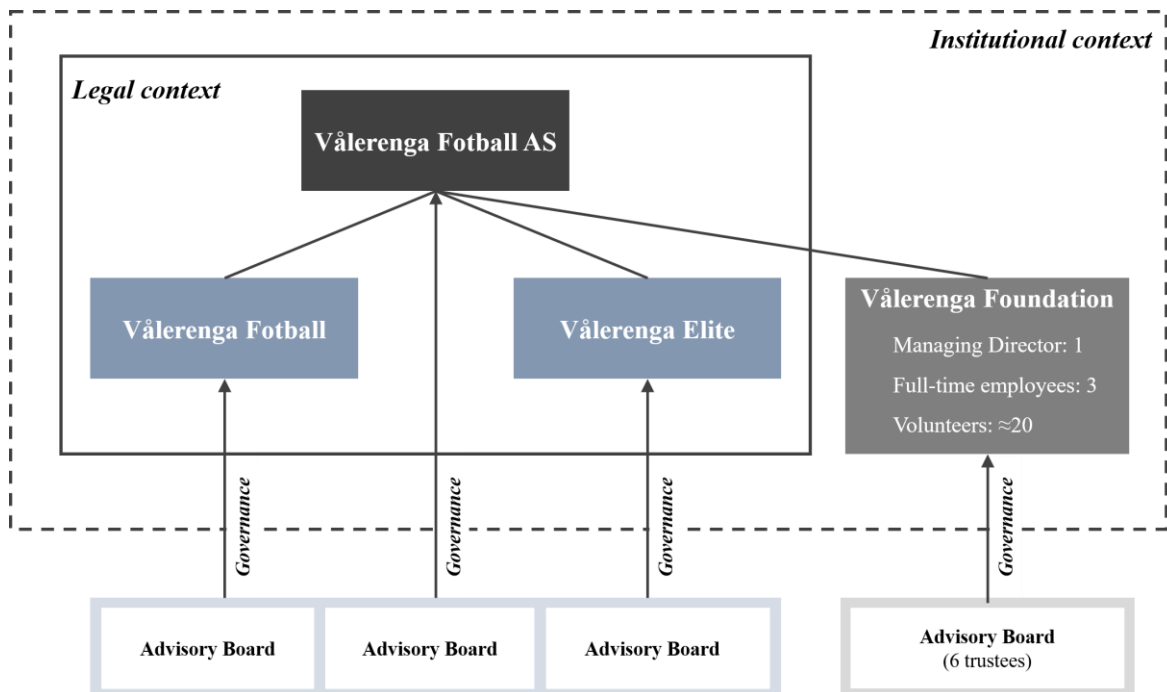
Grounded in qualitative research and the study's research approach (abductive), this research employed framework analysis and chronological order as convenient measures to structure and analyse the data collected. Framework analysis can lead to general explanations, but its prime cause is to describe and interpret happenings in a specific context. It allowed the author to remain flexible in that data could be analysed during the collection process, but could also be collectively retrieved after the final set of data was gathered. In that regard, abductive reasoning allowed for logical inferences to explain antecedents and subsequences. In a first step, the author familiarized with data and conclusions gathered throughout the research study. This allowed for chronological and thematic classifications and led to the allocation of other sources within each thematic frame as well as to the discard of redundant material (Srivastava & Thomson, 2009). The chronological character of the research study, following a specific trajectory, facilitated the construction of thematic frames and helped structure data triangulation.

4.6 Research Context of Vålerenga Foundation

As reflected in the previous chapters, little attention has been paid to sport organizations and their engagement towards the SDGs in the scholarly community. Due to the inquiry of Vålerenga Foundation to help incorporate the SDGs as well as the theoretical significance of charitable sport foundations to embrace CSR, this research study puts the focus on the organizational form of a charitable sport foundation. In the following, Vålerenga Foundation provides the contextual lens through which the research and its methodology was examined. In this regard, context means organization, culture, members, activities, and structures.

In 2014, Vålerenga Fotball AS outsourced their CSR activities and established Vålerenga Foundation for this purpose. Vålerenga Fotball AS is a professional Norwegian football club from East Oslo, currently playing in Eliteserien (top tier of the Norwegian football league system). Vålerenga Fotball AS comprise Vålerenga Elite (male's professional football department) and Vålerenga Fotball (grass-roots sport and women's professional department) directly, and Vålerenga Foundation institutionally (see figure 3).

Figure 3. Organizational Chart Vålerenga Fotball AS



The advisory boards (governing bodies) have an informal relationship towards each other and engage with one another on an infrequent basis.

The vision of Vålerenga Foundation is to use sport as a tool for integration and inclusion of children, teenager and adults from various paths. Moreover, Vålerenga Foundation aims at creating and developing activities that promote happiness, unity, optimism and health, reinforcing three core values: unity, joy and respect. The reason for the structural spin off from the 'parent' football club was to become financially self-sufficient and to be structurally and strategically independent from the success of the football club and their volatile economic situation. Yet, the foundation and their 'parent' football club work closely together. They share the same office space at the Intility Arena in East Oslo and cooperate for the purpose of solving societal problems in East Oslo. Their proximity and the usage of the same logo and name mark their institutionalized relationship. Both organizations refer to each other via their respective website. Many of the foundation's activities are carried out in the context of the football club in forms of in-kind assistance (i.e. providing sport facilities and equipment), football players/manager appearances in various projects or the opportunity of match days to be used as a means to better transport the foundation's messages and to reach more people.

The ownership structure is non-for profit as constituted in the statutes. The strategic and structural independence from the football club signifies that the foundation is governed by their own advisory board (6 trustees) who set the strategic direction of the foundation in collaboration the Managing Director as well as govern and monitor its success. The trustees are the principle body of the organization and secure that the overarching objectives are achieved in compliance with Norwegian law. Internally, the project work is monitored and developed by the Managing Director.

Vålerenga Foundation has no capital earnings and, thus, relies on continuous funding streams from various partners not to deploy their security (i.e. equity ratio). The foundation obtains funding mainly from local or state authorities (e.g. Oslo commune and Ministry of Health and Care Services) and sport organizations (e.g. Norwegian Sport Federation and Football Foundation). Less funding comes from the commercial sector. Vålerenga Fotball AS funding is not significant.

Vålerenga Foundation focuses on various community initiatives, e.g. related to integration, social inclusion, physical and mental health, education and job-training, substance misuse and crime (see table 4).

Table 4. Project Portfolio Vålerenga Foundation

Project	Purpose
Job training	Capacity and job training for people who are currently unemployed, dropped out of school or struggle fighting drug addiction
Holiday offering	Physically oriented holiday activities for families with low income. Activities include sports, cinema tours, cultural experiences and overnight stays
Dream fund	Financial and social support for people with low income
Street football team	Drug-free and inclusion football team for current and former drug addicts in Oslo
Walking football	Variation of football for people who cannot continue playing football due to injuries or age
Active fans	Sport activity program addressing obese men and women
Elder Energy	Physical activity for seniors in different senior centres and hospitals in Oslo
Sports evening	Low threshold offering for children and youth who are not active in organized sports
Young leaders	Leadership seminars for young people to build on their personal development and their skills of taking over responsibility
Friends cup	Sport activity day to celebrate inclusion, equality and non-discrimination for primary schools in East Oslo
Girl's football academy	In collaboration with the professional women's team of Vålerenga Fotball: Football trial courses and trainings for girls wishing to start playing football
Colorful football	football tournament for pupils from East Oslo as a call for action against racism
Community Champions League (CCL)	Street football competition, locally organized, where attending school teams earn additional points through fair-play, fair support and volunteering in community activities
Local role models	Promotion of local role models to improve the conditions for children in vulnerable areas in East Oslo
Engaland	Activity day for children in collaboration with partner football clubs. An opportunity to train with Vålerenga Fotball Elite
Refugee football	Giving refugees a weekly leisure offering and a weekly routine through football practices and other social gatherings

5.0 FINDINGS AND DISCUSSION

The primary objective of this research study was to observe how an NPSO incorporates the SDGs, as well as to provide insights on the change process from both a practical and theoretical perspective. As a change agent, the author assisted and guided the project of incorporating the SDGs in Vålerenga Foundation. This chapter presents the findings and the discussion of the data collected and articulates a set of explanations for various micro social processes throughout the study.

5.1 Incorporating the SDGs

The core themes for incorporating the SDGs in Vålerenga Foundation evolved from this study are summarized in the following framework (see figure 4). The findings provide five distinguishable and partially interconnected process stages:

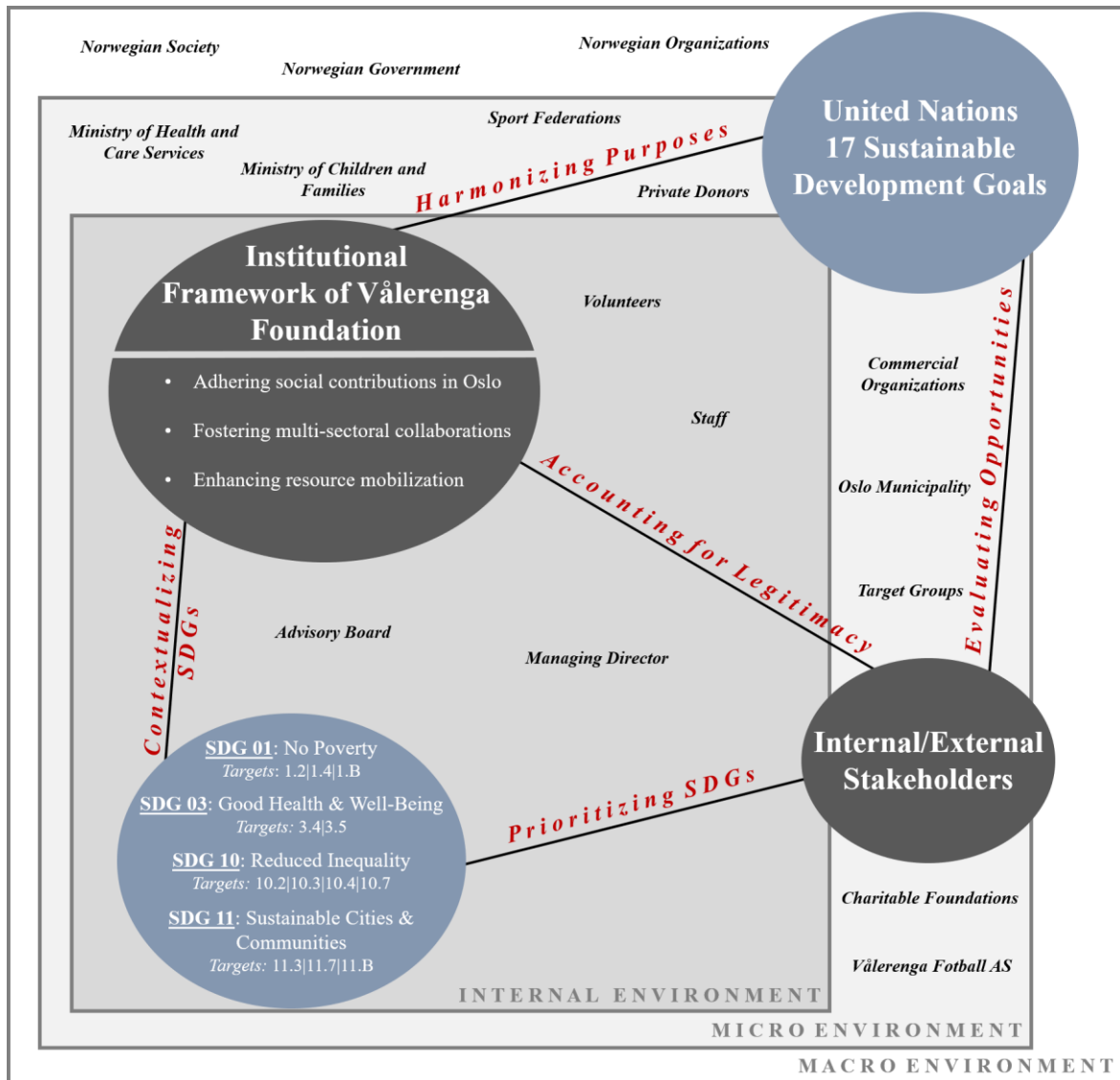
1. *Harmonizing Purposes* (chapter 5.1.1)
2. *Evaluating Opportunities* (chapter 5.1.2)
3. *Prioritizing SDGs* (chapter 5.1.3)
4. *Contextualizing SDGs* (chapter 5.1.4), and
5. *Accounting for Legitimacy* (chapter 5.1.5)

Although these stages followed a temporal sequence, they continuously impacted one another, based on inferences gained throughout the project. Each stage was embedded in its institutional configuration and the extent to which internal and external stakeholders are affected and involved.

The macro environment compiles factors from the external institutional environment of Vålerenga Foundation, such as the Norwegian Government and society, or organizations that are not directly linked to the organization's activities. These factors represent the socio-economic and political environment and constitute isomorphic pressure through which society, institutional frameworks or Vålerenga Foundation are influenced. The micro environment compiles factors from the direct institutional environment of Vålerenga Foundation, such as funders, target groups or interest groups that directly affect or are affected by Vålerenga Foundation's operations (e.g. Vålerenga Fotball AS). They represent the external stakeholders of Vålerenga Foundation. The internal environment is Vålerenga

Foundation’s institutional context as it comprises the actors (e.g. staff, Managing Director) that directly shape the institutional framework (e.g. values, beliefs, structures, purposes, culture). These actors are the internal stakeholders.

Figure 4. Incorporation of the SDGs



5.1.1 Harmonizing Purposes

Harmonization refers to Vålerenga Foundation’s efforts to achieve organizational effectiveness by aligning the foundation’s purpose (i.e. social contribution through sports) with that of the SDGs within the limitations of their institutional framework (e.g. funds, volunteers, structures). The realization of such institutional harmonization required the cognition of actor’s agency (i.e. action and interaction), for interest-driven behaviour and for the role of actors to shape the ‘rules of the game’ (Spijkerboer, et al. 2018; Battilana,

2006; Battilana et al, 2009). Understanding the SDGs' cause and Vålerenga Foundation's potential contribution was a prerequisite to enable harmonization efforts and to incite endogenous institutional change in Vålerenga Foundation. All members were asked to conceive the rationality of each SDG as well as to perceive the social status Vålerenga Foundation has in their institutional environment. Not all employees had a thorough understanding of the SDGs, which is why introductory courses on their guidance and their connection to sport were given by the author. As pointed out by the Managing Director, this was crucial for mobilizing and stimulating the endeavours of all actors towards involvement in and identification with the ultimate cause of approaching the SDGs.

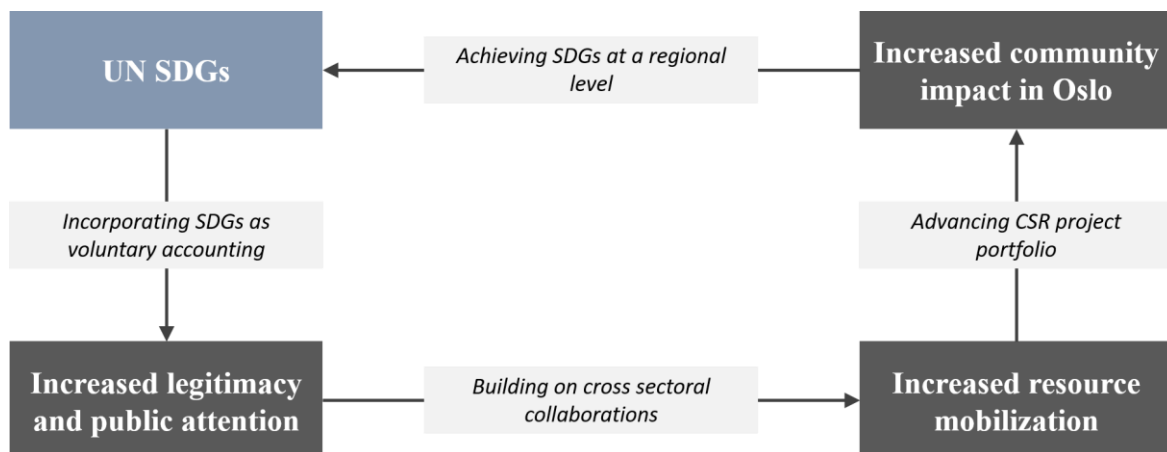
In the actual identification process of how coherent Vålerenga Foundation's purpose is with what the SDGs demand, the participants (staff, Managing Director and author) concluded that Vålerenga Foundation's initiatives already pursue various SDGs and their targets. This is no surprise as their non-profit status and the foundation's purpose to "*provide positive and inclusive activities for children, youth and adults*" share key features with socially oriented SDGs. For instance, 'Street Football Team', an inclusion project for current and former drug addicts, is well in line with SDG 3, Target 3.4 "*Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol*" (United Nations, 2015:18). Further, the project "Friends Cup", a sport activity day that celebrates inclusion, equality and non-discrimination, is well in line with SDG 10, Target 10.2 "*empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status*" (United Nations, 2015:23).

The participants determined that there is no substantial need to explicitly work towards the SDGs as a reference framework and to take actions by means of 'avoiding harm', but rather to contribute to the SDGs by means of continuing 'doing good'. This can only be materialized through the mobilization and safeguarding of financial and human resources (Anagnostopoulos et al., 2014). As introduced at an earlier stage, Vålerenga Foundation does not have a return on capital. Current expenditures are exclusively financed by funding, mainly from local and state authorities, and to a lower extent from commercial organizations. Consequently, Vålerenga Foundation is highly dependent on funding from public authorities and is therewith exposed to regulative and political changes, which is associated with a risk of decreased public funding and constraints on organizational

autonomy (Verschuere & De Corte, 2012). On the other hand, Vålerenga Foundation has an unexploited potential for increased funding from commercial organizations. To remain socially and fiscally sound, the Managing Director puts continuous efforts (i.e. beyond the organizational reward system) into fund seeking from other sources than public organizations, bringing forth their resource dependency as well as emphasizing the leader’s stewardship approach (Davis et al., 1997). He pointed out that, due to the competition with other NPOs, Vålerenga Foundation has to present themselves with differentiative features, i.e. a ‘unique selling proposition’. To ensure balanced and stable funding in the future, NPOs need to be farsighted and concerned with new funding models. Ko and Liu (2020) agree with this view and discuss that commercial funding has become more important for NPOs, given that traditional funding streams (i.e. government funding) have become uncertain and increasingly competitive. However, funders both commercial and public face the dilemma of information asymmetries and the lack of knowledge how their funds are being used without any credible signal of performance evidence from NPOs (Gugerty, 2009).

Accordingly, Vålerenga Foundation decided to use the SDGs rather holistically than explicitly. The SDGs were considered as a framing blueprint and as a voluntary accountability standard to increase political, economic and societal legitimacy, to enhance the foundation’s resource mobilization, and to collaborate with the commercial and public sector. This said, SDGs have been identified to be a catalyst for the foundation’s original purpose of dedicating their human and financial resources to social causes in Oslo and can be considered a ‘win-win’ situation for the foundation’s stakeholder network. Figure 5 may explain the theoretical considerations of such causality.

Figure 5. Causality Chain of Incorporating the SDGs



Increased legitimacy and public attention through a prestigiously perceived global agenda and voluntary standard might entail more collaboration with external stakeholders (e.g. funding, organizational synergies, knowledge transfer). This would improve the foundation's funds (i.e. material and immaterial) as well as the CSR engagements for their funders. This, in turn, allows for more social contributions (i.e. towards community stakeholders), the delivery of SDGs at a regional level and ensures the foundation's future functioning. However, no focus has been put on 'avoiding harm' through SDGs. NPOs' social character is often taken for granted, yet, NPOs also need to account for their irresponsible behaviour (Zeimers et al., 2019b).

The findings confirm with scholars who find that resource mobilization and stakeholder legitimacy become a central objective when integrating the SDGs (Günzel-Jensen et al., 2020). Further, the findings to use SDGs as a strategic instrument for enhancing financial autonomy and for ensuring organizational diversity also confirm with existing literature that draw on the correlation between financial autonomy and organizational diversity in CSR implementation (Zeimers et al., 2020). It also shows that an NPO might take a different approach towards the SDGs than a profit organization. A profit organization usually aims at reducing their negative impacts to address sustainability challenges (Seuring, 2013; Hassini et al., 2012) and communicate its commitment, e.g. by means of publicly available reporting (Milne & Gray, 2013). Vålerenga Foundation as an NPO, however, aims at further enhancing existing community initiatives through the recognition of the 2030 Agenda. Communication of their commitment is based on voluntary accountability. In the course of the project, Vålerenga Foundation identified the potential of an SDGs reporting, which they could use to account for their activities and the use of funds received (see chapter 5.1.5).

5.1.2 Evaluating Opportunities

Stakeholder theory demands organizations to acknowledge the expectations and interests from all their internal stakeholders and their external stakeholders (Freeman, 1984; Jamali, 2008). The scholarly community notes that managing and including stakeholders' needs is vital for establishing an organization's strategy, its differentiation and its wealth (Walters & Tacon, 2010). NPOs depend on stakeholder salience when the institutional environment becomes uncertain (Knox & Gruar, 2007).

Findings reveal that external stakeholders (e.g. funders, community stakeholders or Vålerenga Fotball) constituted a driving force through extrinsic motivation and informal expectations as well as a contributing force through direct involvement in the course of incorporating the SDGs. The ultimate goal of receiving more funding and collaborating with external stakeholders on delivering the SDGs demanded to also acknowledge and integrate the views of all stakeholders, i.e. including internal stakeholders (employees, Managing Director, volunteers and advisory board). The Managing Director defined and mapped the stakeholder's involvement at an early stage in the project. A survey was conducted for means of transparent signalling (to external stakeholders) and obtaining stimuli (from internal/external stakeholders), therewith characterizing a steered legitimacy and instrumentalized philanthropy. Signalling refers to keeping external stakeholders updated on future initiatives and setting initial touch points for goal alignments. Obtaining stimuli refers to the integration of stakeholders' views, their instrumental feedback, and requires the disclosure of interdependencies and the creation of interfaces.

The survey demanded internal and external stakeholders to give their opinion on the SDGs in Norway, the SDGs' potential benefits for Vålerenga Foundation, and the contribution Vålerenga Foundation can make by pursuing chosen goals. 93% of the respondents claimed that they would expect Norwegian organizations (profit and non-profit) to work towards the SDGs. Such results confirm Vålerenga Foundation's endeavours to incorporate the SDGs and also indicates an informal and non-coercive expectation to place sustainability on the agenda. Further, it shows that there is a potential to satisfy stakeholders' needs. Some of the answers in the open-ended questions (e.g. *what can Vålerenga Foundation do for achieving the SDGs?*) gave valuable insights and contributed to the cause of involving stakeholders. Yet, the inclusion and approach towards precious qualitative feedback was to some extent 'cherry picking' and priority stakeholder treatment. Stakeholders (e.g. Norwegian Sport Federation), whose opinion and strategic position were perceived as crucial, were given more consideration than stakeholders whose provision of intangible and tangible resources were lower.

Table 5 provides an overview of the survey's recipients and their response rates. At first glance, it becomes evident that the response rate in total was weak (29%). The Managing Director and the author had hoped for a higher response rate to get a more concise and

representative picture. However, as the survey was not only used for feedback, but also for signalling, the low response rate was not considered a barrier for subsequent decision makings. It should be noted, though, that the degree of the signal's reception remained unknown since the receipt of the mail with the survey does not necessarily mean it has been read or understood.

Table 5. Survey Response

Number of surveys	Distributed	Returned	Response rate
Internal Stakeholders	12	6	50%
<i>Advisory Board</i>	6	1	17%
<i>Managing Director</i>	1	1	100%
<i>Staff</i>	3	3	100%
<i>Volunteers</i>	2	1	50%
External Stakeholders	81	21	26%
<i>Vålerenga Fotball AS</i>	28	5	18%
<i>Sport Organizations (5)</i>	13	5	38%
<i>Public Organizations (7)</i>	8	1	13%
<i>Foundations / NPOs (5)</i>	6	2	33%
<i>Existing Commercial Funders (15)</i>	15	6	40%
<i>Potential Commercial Funders (8)</i>	8	1	13%
<i>Community Stakeholders</i>	3	1	33%
Grand Total	93	27	29%

What particularly stands out in the returned surveys, is the low response rates of the advisory board and Vålerenga Fotball AS. Even though a reminder was sent out, the responses from both entities remained low. This appears to be striking since it should be natural that the advisory board, with whom strategic direction and goals are defined (Walters & Chadwick, 2009), commits itself to matters that are strategically relevant for the purpose of the foundation. However, one can argue that the sole distribution of a survey and email reminders do not constitute a sufficient measure for signalling and for stimulating. A legitimate involvement might have demanded particular efforts and the establishment of contact to the advisory board prior to the survey.

The opportunity to establish an organization-wide SDGs strategy with external stakeholders would have been promising, but could not be exploited due to internal inconsistencies between Vålerenga Fotball and Vålerenga Elite. The interest of Vålerenga Fotball AS in engaging in the foundation's SDGs strategy did not seem to be high. On the one hand, the two organizations that belong to Vålerenga Fotball AS (Vålerenga Elite and Vålerenga Fotball) did not have a common SDGs strategy. Vålerenga Fotball had a strategy of their own, whereas Vålerenga Elite had no specific concept. On the other hand, no consent on an organization-wide SDGs strategy was achieved between Vålerenga Fotball AS and Vålerenga Foundation.

Despite their legal independence, both organizations share an institutionalized bond. However, the findings suggest that Vålerenga Fotball AS either considers the SDGs not a primary objective for their work or they lack sincere appreciation for Vålerenga Foundation's endeavours. Such strategic misalignments confirm with the findings of Anagnostopoulos and Shildbury (2013) who conclude that dysfunctional affiliation results from a disharmony of visions and strategies between a charitable foundation and their 'parent' organization. Further, it raises the questions to what extent the CSR efforts of Vålerenga Fotball AS can benefit from the foundation's activities when the football club itself shows an indifferent attitude and handles Vålerenga Foundation's endeavours rather *laissez-faire*. Such behaviour surprises taking into account that an effective communication of the foundation's SDGs' endeavours could reflect positively on the 'parent' club's CSR engagement and internally communicated value system (Walters & Chadwick, 2009; Kolyperas et al., 2016).

Despite the low response rates to the survey, Vålerenga Foundation still considered the survey a necessity in their SDGs project. The mere fact that they performed the survey helped them to legitimise their SDGs' project and the resulting SDGs report which would be shared with stakeholders at a later stage. Further, the low response rates also allowed Vålerenga Foundation to proceed institutionally autonomously with the SDGs. The degree of heteronomous pressure and informal expectations was perceived to be low and might have accelerated Vålerenga Foundation's overcoming of their institutional lethargy. Hence, low pressure and low expectations allowed for flexibility and the creation of an effective voluntary self-regulation without limitations imposed by the external stakeholders.

5.1.3 Prioritizing SDGs

The United Nations presents the 17 SDGs as universal, integrative and interdependent. Each SDG is given equal weight in that no goal stands out as particularly important or ranked over others (United Nations, 2015; Sachs et al., 2017). However, to collectively achieve the 17 SDGs and their associated 169 targets, actors and institutions need to target a prioritization of goals and make trade-offs for an expedient and holistic delivery of the agenda (Hepp et al., 2019).

Vålerenga Foundation chose to determine a set of priority goals for their SDGs strategy as an outward-pointing component as well as an inward-pointing stimulation. On the one hand a limitation of goals narrowed down the focus area and enhanced the cognition of stakeholders to create direct association with SDGs and Vålerenga Foundation's work. On the other hand, focusing on a selected number of goals gave the foundation's staff an orientation for their work and fostered purpose identification through an SDGs' perspective. In the course of harmonizing purposes and evaluating opportunities, the participants (staff, Managing Director and the author) eliminated eight SDGs that were neither considered material for the foundation's current practices nor viewed as potentially directive for future alignments with stakeholders.¹ However, this selection was based on a rough assessment, only, since a thorough examination of the 169 targets would have exceeded the project's purpose and the available resources (i.e. human capital).

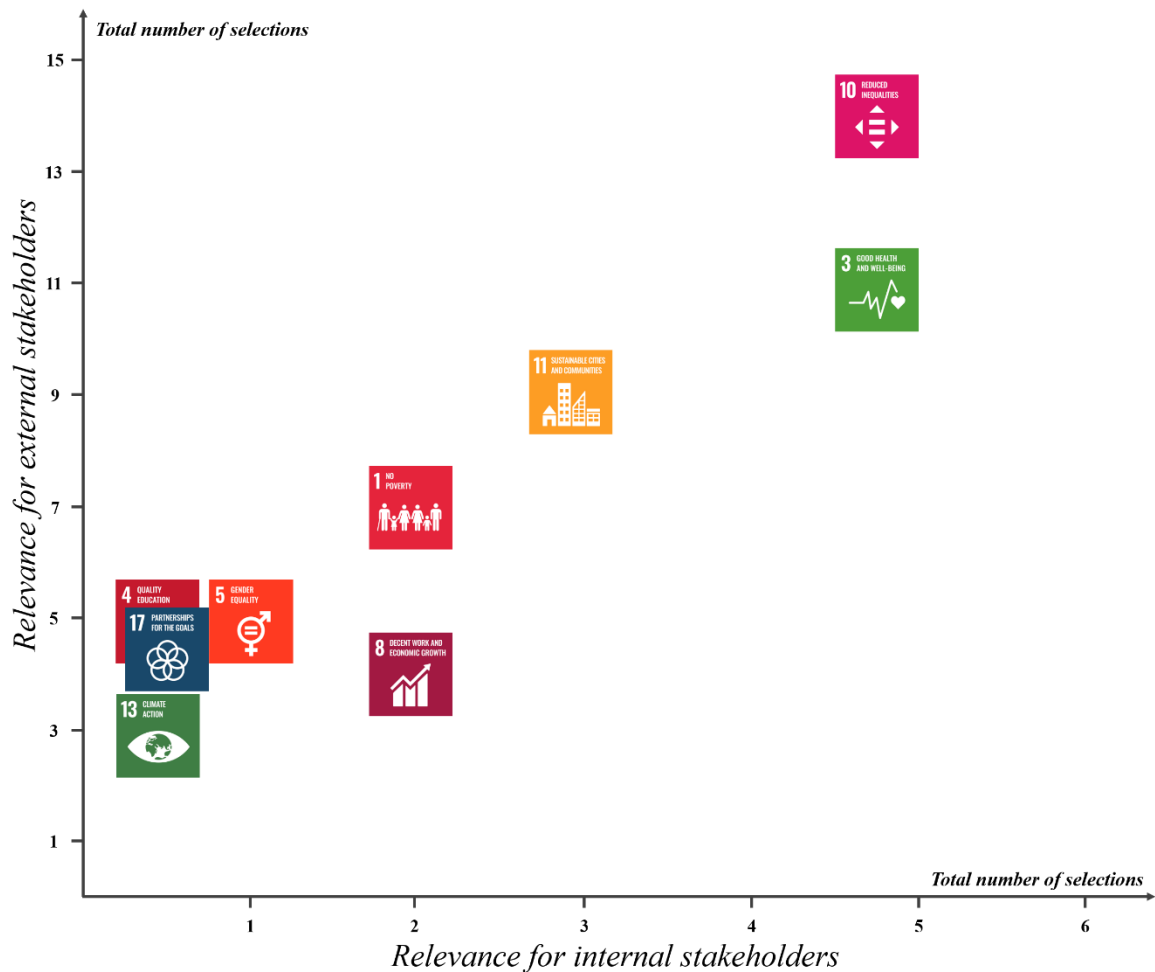
Even though climate change (SDG 13) is not linked to the foundation's purpose and their direct impacts (no activity addresses climate change), the goal remained in the first selection due to its high attention in the public dialogue, and thereby, an increased potential for legitimacy. The Norwegian Government has committed to cut the country's emissions towards 55% by 2030 compared to 1990 levels (Regjeringen, 2020). Hitherto, Vålerenga Foundation's purpose has been highly social, only. The decision to adhere to SDG 13 shows, once more, how informal societal demands for collective institutional entrepreneurship to overcome a grand societal challenge (Wijen & Ansari, 2007) may determine institutional adaptation through isomorphic pressure. It also shows that direct altercation with the SDGs might lead to a change in thinking of institutions. This was also highlighted by the Managing

¹ Eliminated SDGs: 2,6,7,9,12,14,15,16

Director’s considerations of eventually establishing an environmentally oriented project into the work of Vålerenga Foundation.

The actual prioritization of the SDGs was conducted integratively with all stakeholders involved, based on the survey. Figure 6 summarizes the results from the survey and highlights the importance of each SDG for Vålerenga Foundation’s context from the perspective of internal and external stakeholders. The axes represent the number of choices made for each SDG; the stakeholders were asked to make three choices in total. As outlined in the previous, the survey’s response can be considered statistically inconclusive for the establishment of a founded thesis due to its low response rate (29%). It’s prime cause, however, was not to meet methodological standards, but to obtain qualitative information for the identification of instrumental value.

Figure 6. Materiality Assessment



Based on the above results, Vålerenga Foundation selected the following SDGs as their overarching and framing goals:

SDG 01 – No Poverty (Targets: 1.2| 1.4 | 1.B)

SDG 03 – Good Health and Well-Being (Targets: 3.4 | 3.5)

SDG 10 – Reduced Inequality (Target: 10.2 | 10.3 | 10.4 | 10.7)

SDG 11 – Sustainable Cities and Communities (Targets: 11.3 | 11.7 | 11.B)

The choice to go with the explicit number of four goals was arbitrary and a consequence of higher order decision makings by the advisory board and the Managing Director. The UN' targets related to the chosen SDGs were assessed in greater depth. Each target was evaluated pursuant to the needs of Vålerenga Foundation as well as to the needs of the target community, taking into account their regional (East Oslo) implications.

In that sense, direct and potential indirect impacts on the pursuit of various targets were a determining factor. Because of their direct impact on relative poverty through various projects such as 'job training', Vålerenga Foundation chose target 1.2. of Goal 1 *“By 2030 reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions”* (United Nations, 2015:17). On the other side, target 11.3 of Goal 11 *“By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries”* (United Nations, 2015:24) was chosen even though Vålerenga Foundation's activities do not directly envisage that target. The rationality behind the choice of target 11.3 was linked to the challenges large and growing cities face. By fostering core values of integrity and integration through sport, Vålerenga Foundation helps the city of Oslo in their work on sustainable and inclusive urbanization, therewith allowing for healthy growth.

However, the partially arbitrary character of the choices and the usage of a rather unfounded materiality assessment indicate that a different selection of goals (e.g. replacing SDG 8 with SDG 1) could have also been made. The ultimate outcome of providing information on how projects contribute to SDGs (chapter 5.1.4) would not have changed. This shows that the SDGs were utilized as a means to an end, rather than an end in themselves.

5.1.4 Contextualizing SDGs

The SDGs and their 169 targets cover a broad range of societal challenges with qualitative and quantitative objectives. These targets cause different levels of attention for each industry, and therewith varying degrees of materiality (Schönherr et al., 2017). However, it is to be noted that the SDGs felt abstract, vaguely formulated and largely elusive. There is neither a clear guidance from the United Nations nor from the Norwegian Government on how to implement and approximate targets for the context of an NPO that operates in the cosmos of a more developed region like Oslo, Norway. To assess discernible progress as well as to provide a benchmark for Vålerenga Foundation (i.e. internal control system), their stakeholders and the city of Oslo (i.e. transparency signal and CSR proof), Vålerenga Foundation decided to contextualize their commitment to chosen goals. The contextualization was a self-experiment to make the SDGs feasible. With the objective in mind to use the SDGs as a legitimate blueprint and to report on the foundation's CSR commitment towards chosen targets, it became evident that an indication on operational progress was required. Such an indication is closely linked to CSR performance measurements and stakeholder communication (Breitbarth et al., 2011).

For that reason, the participants developed an own disclosure framework to provide contextual insights on how Vålerenga Foundation contributes to chosen SDGs and targets in the area of East Oslo. In an excel data base, information was gathered. All projects (16) were allocated to previously prioritized SDGs, based on the highest correlation between projects' purpose and SDG targets. To lay open the project history, the projects were enriched with KPIs from the past two years (2018-2019). Such KPIs were mostly related to:

- the number of participants (e.g. n joined the training)
- the number of community initiatives
- the services obtained (e.g. n people received financial support or benefited from the initiative)
- the success rates (e.g. % received a job)

These KPIs were embedded in what SDG targets demand and put in relation to the current socio-economic situation in East Oslo. The socio-economic situation was assessed based on publicly available statistics for various regions in Oslo and concerned for example, income

distribution, people with drug problems mapped, unemployment rates, child poverty or obesity rates. Based on the above information as well as on the strategic road map of Vålerenga Foundation, SDG objectives for each of the projects were defined for the period until 2022. This approximation does not represent a convenient intensity ratio. In addition, it neither provides a scope of consistency that would make various entities comparable on one common metric, nor does it apply for commensuration beyond the internal institutional environment (Espeland & Stevens, 2008). Yet, it allows to contextualize Vålerenga Foundation’s work to the goals chosen and translates it to the target region of East Oslo (as accurately as given information allows for it). These insights suggest a necessity to integrate the perspective of the target region as well as that from potential community stakeholders. The following table illustrates Vålerenga Foundation’s approach towards approximation, based on the example of Goal 03 and the project ‘Street Football Team’.

Table 6. Approximating and Contextualizing SDG 03 in Oslo

SDGs’ context	SDG 03	Target 3.5	Indicator 3.5.2	Oslo 2019
	Ensure healthy lives and promote well-being for all at all ages	Strengthen the prevention and treatment of substances abuse, including narcotic drug abuse and harmful use of alcohol	Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders	3968 people with drug problems have been mapped to use care services from the municipality of Oslo
Vålerenga Foundation’s context	Project	Purpose	KPIs 2018-2019	Goal until 2022
	Street Football Team (SFT)	The street football team is a drug-free and inclusion project for current and former drug addicts in Oslo	<u>2018:</u> <ul style="list-style-type: none"> • 40 players • Ø10 players per training • ≈150 trainings • ≈700h drug free <u>2019:</u> <ul style="list-style-type: none"> • 43 players • Ø12 players per training • ≈150 trainings 	<ul style="list-style-type: none"> • Ø15 players per training • 60% of players drug-free • 20% of players receive a job or are back at school • 5 volunteers from SFT per year

Such a self-assessment complements our theoretical understanding of putting CSR measurements into context and provides information that goes beyond arbitrary data collection (Breitbarth et al., 2011), It also suggests that macro environmental factors are integrated when approaching performance assessment against the SDGs.

Further, an incremental benefit, resulting from the contextualization of the SDGs, was the creation of a systematic and integrated SDGs project data base. Using comparable and internally commensurable KPIs allows for a future systematic follow-up on projects and their process. This can enhance the budgeting process and can provide a basis for an improved resource allocation. Kaplan (2001) notes that integrating non-financial performance indicators is vital for measuring an NPOs effectiveness, and therewith increasing community impacts and the achievement of the SDGs at a regional level.

5.1.5 Accounting for Legitimacy

The outcome of the SDGs' incorporation project was the creation of a final report to be shared with internal and external stakeholders. Reporting on SDGs allowed Vålerenga Foundation to account for legitimacy, which has become an imperative in a highly uncertain and competitive NPO environment (Kaplan, 2001). Accounting for legitimacy refers to the voluntary commitment to instrumentalize the SDGs for CSR disclosure, therewith fulfilling their implicit and explicit social contract to society (Guthrie & Parker, 1989) and to their stakeholders (i.e. achieving the foundation's purpose and enhancing stakeholder dialogue). This stage (Accounting for Legitimacy) was in the centre of attention and served as an overarching objective, communicated as such by the participants throughout the SDGs project. It also summarized Vålerenga Foundation's institutional behaviour in that the incorporation of SDGs was perceived as a useful resource to account for the foundation's performance transparently as well as to make their work more comprehensible and publicly valued through SDGs topics (inward and outward). To pursue the SDGs at a regional level, the foundation would have to:

- ensure the achievement of their implicit objectives of adhering social contributions in Oslo,
- mobilize sufficient resources to safeguard the realization of all projects,
- seek for multi-sectoral collaborations.

To approximate the foundation's contribution to each of the targets at a regional level, all projects were assessed and connected to socio-economic developments in the past years in Oslo (chapter 5.1.4). The fact that reporting on SDGs was voluntary and had not been asked for by the stakeholders (internal and external) contributed even more to legitimise the foundation's purpose and their activities. Hence, the report can be considered a self-

regulative tool for the promotion of organizational transparency as well as it can be considered a signalling mechanism towards external stakeholders. The SDGs report, which shows KPIs from the past years covering all activities as well as timetabled and defined objectives, can account for the promises Vålerenga Foundation made in their statutes.

Such strategic and self-motivated accountability, however, increases the pressure to comply with what has been promised (Brown & Moore, 2001), and makes Vålerenga Foundation more responsible for their actions. By publicly accounting for their commitment towards the SDGs, Vålerenga Foundation risks being misunderstood or doubted by taking credit on SDGs that might go beyond their control (Campbell, 2002). Hence, this could damage the foundation's reputation and diminish their credibility.

On the other hand, Vålerenga Foundation might also gain credibility and trust through the autonomous action of reporting on the SDGs' virtues, thus eliminating the dilemma of the stakeholder's information asymmetries. Most of the stakeholders did not request information or performance reports on the use of their funds, and Vålerenga Foundation did not disclose the allocation of the resources received. Studies suggest that the non-profit sector is far from realizing its funding potential. To encounter the threat of declined funding, scholars emphasize the need to build on an NPOs' trustworthiness and transparency (Gugerty, 2009). Since Vålerenga Foundation does not provide an integrated and publicly transparent overview of their projects' hitherto, such a report can serve as a means for proving their efforts to achieve the foundation's objectives as well as to foster their CSR communication through a widely accepted global policy framework. Therefore, the SDGs report may provide an accountability framework for NPOs to better contextualize and legitimise their work as well as distinguish high quality from low quality in the competitive environment of NPOs.

6.0 CONCLUSION

6.1 Main Findings

The main purpose of this thesis was to observe and explain how an NPSO incorporates the SDGs. To do so, a participatory action research strategy has been employed to better observe the single case of Vålerenga Foundation. The findings constituted an institutionally specific framework (see figure 4), which illustrates various multi-levelled ramifications and is grounded in empirical evidence. The framework is practical and theoretical and leads us to three key take-aways based on the framework's five stages.

First, Vålerenga Foundation's non-profit status and their socially oriented nature determined to incorporate the SDGs by means of continuing 'doing good' rather than 'avoiding harm'. SDGs were incorporated as a reference blueprint to voluntarily account for the foundation's community initiatives and to strengthen their CSR communication. This was associated with the objective to safeguard and to mobilize resources necessary for the adherence of their social contributions in Oslo, and therewith the achievement of SDGs at a regional level. By transparently reporting on their commitment to the SDGs, Vålerenga Foundation aims at receiving more resources (tangible and intangible) and increase collaborations through increased legitimacy.

Second, the findings emphasize the strategic position of external stakeholders for NPOs. Involving stakeholders into the incorporation of SDGs was considered an imperative for signalling commitment to the SDGs and for obtaining stimuli and instrumental feedback. Even though the resonance was lower than expected, it allowed Vålerenga Foundation to autonomously and informally determine their strategy. The involvement was perceived as an opportunity for future collaborations on specific SDGs and transparency.

Last, the project proves that a prioritization and contextualization of SDGs was necessary to give practical content to what the SDGs demand. The SDGs comprise a complex set of goals, targets and indicators. Yet, their feasibility on a specific institutional setting is elusive, highly abstract and overly theoretical. Overcoming this obstacle, Vålerenga Foundation broke down the global character towards a regional level and allocated their project work to

chosen SDGs. The framework suggests that including the macro environment can give a more concise context on performance impact and progress.

The author points out that the extent to which the foundation will change the scope of their activities, as a result of incorporating the SDGs, remains unknown since they had not been determined at the end of the study.

6.2 Implications for Practice

The research study provides practical implications not only for NPOs, but also the public sector. The segregation of the project into distinct process stages allows Managers to better understand the implications, and thus use the study as a guidance to mimic those measures that promise benefits for their particular institutional setting. The study shows that adopting the SDGs might enhance an NPO's accountability mechanism and foster their transparency efforts. Given that the SDGs do not constitute a legally binding policy, NPOs are not restricted by legal requirements or obligations towards stakeholders. The study showed that Vålerenga Foundation took an individual approach towards incorporating the SDGs. Hence, other Managers can take this as an opportunity to also work autonomously and even innovatively to establish an own reference frame. Since incorporating all 17 SDGs is not feasible, Managers and organizations are free to prioritize SDGs based on their institutional configuration, even if it only concerns one SDG. Last, by choosing to incorporate SDGs in their work, organizations could broaden their horizon and reflect on their activities as well as on the needs of their macro and micro environment. Data collection and assessment associated with the incorporation of SDGs can result in a fringe benefit and help sport organizations to better define their CSR objectives. By adopting the perspective of the SDGs, it might be easier for organizations to identify current needs in their target region and better respond to the demands from community stakeholders.

6.3 Contribution to Research

Research on the SDGs and the sport sector, in particular the non-profit environment, is scarce. This research is the first study to explicitly analyse the process through which non-profit (sport) organizations go when working towards the SDGs and its implications. By putting forth the theoretical and practical insights gained through the project's trajectories (from diagnosis to execution), the study confirms with scholars who explore decision

making processes within NPSOs and their institutional micro processes for the delivery of CSR. Prominent themes such as resource dependency, institutional autonomy, stakeholder engagement and dysfunctional affiliation have been identified and synthesized throughout the study. By including the perspective of the SDGs, this study contributes to current CSR and sport literature. So far, scholars on CSR and sport organizations have not discussed whether CSR can account for a sport organization's contribution to sustainable development. The findings illustrate the efforts demanded to assess an organization's contribution to sustainable development and the requirements to meet the needs for the respective target region. By adopting the SDGs, a sport organization can disclose its commitments and responsibility to itself as well as to external entities. Therefore, this study expands current research on CSR definition, CSR self-assessment and CSR communication, therewith synthesizing the concept of CSR in the context of the SDGs framework.

Further, the study contributes to our understanding of the non-profit environment. The uncertain environment and their information asymmetries have the potential to be overcome by enhancing transparency through the incorporation of the SDGs. The study confirms existing scholars who suggest that NPOs aim at increasing their trustworthiness and legitimacy to mobilize resources. The objectives the foundation set for the incorporation of the SDGs also confirm the need for an NPO to preserve a sustainable funding structure in a highly competitive environment.

6.4 Limitations

As mentioned in chapter 3, case studies can serve various benefits such as providing extensive and rich data as well as complementing and advancing existing theories (Yin, 2009). However, this research study faces two main theoretical and methodological limitations.

The first limitation of this study was the isolated focus on one single case, Vålerenga Foundation. Rigorous and extensive data collection techniques have been applied to find the most accurate explanation for the research project's purpose. Yet, a single case cannot always lead to testable and scientific generalizations (Yin, 1984). Often, single case studies fall under unique circumstances that might make them incomparable to other cases due to their unique nature and their non-replicable institutional setting (Yin, 2009). Vålerenga Foundation's internal and external institutional framework is unique in that another NPSO

or NPO might take a different approach towards decision making. Only some of the findings might account for a different institutional setting, such as the dependency on resources for NPOs, the competitive funding environment or the need for an expedient stakeholder engagement and management. The feasibility of incorporating certain SDGs, however, depends on the local environment and on the interdependencies with various stakeholders.

The second limitation of this study is linked to the participatory character. The author served two purposes, that of a researcher and that of the organization's request. The author's interest in the outcome and his biased views on the social phenomenon impacted the trajectories and therewith increase the risk of contamination in the research results. Participatory action research studies can enhance in-depth knowledge on the subjects observed. However, the more the author got involved, and therewith obtained more valuable insights on social processes, the more he might have become institutionalized and unintentionally developed a bias. For research purposes, this can entail a dilemma, as a distinction between Vålerenga Foundation's decisions and the author's actions can become insurmountable.

6.5 Future Research

Based on the scarcity of research that engages in the SDGs on an organizational level, future research should continue to explore how organizations (profit or non-profit) advance the pursuit of the SDGs and their incorporation into business agendas. We have seen that voluntary accounting and CSR performance assessments in an NPSO can be fostered through the incorporation of SDGs. However, whether the incorporation of the SDGs was successful has not been assessed. Therefore, it is required to gain a better understanding whether the incorporation of the SDGs has an impact on an organization's internal and external legitimacy, its resource mobilization, its performance effectiveness, the scope of their activity or stakeholder acceptance and involvement. Further, the research has not unveiled 'avoiding harm' efforts, which is why future scholars should also explore endeavours of organizations to orientate on SDGs for 'avoiding harm'.

Last, throughout the study it became evident that not many sport organizations engage in the area of SDGs. Hence, exploring sport organizations' sensitivity for incorporating the SDGs could enrich our picture on the relationship between CSR and sustainable development outcomes as well as the antecedents and drivers for adopting a global policy framework.

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APPENDIX

Survey Question:

Q1: What is your name?

Q2: How good is your knowledge on the SDGs?

Q3: Do you expect Norwegian organizations to integrate and work towards the SDGs?

Q4: Give up to three reasons why Vålerenga Foundation should incorporate the SDGs.

Q5: What are the three most important SDGs for Vålerenga Foundation's work?

Q6: Do you have any suggestions how Vålerenga Foundation can advance their endeavours to achieve your SDGs' selection?