



# Master's degree thesis

**IDR950 Sport Management**

**Measuring Sustainability in Finnish Football:  
Responsible ranking of Veikkausliiga clubs based on  
their ESG commitment**

Subash Gurung

Number of pages including this page: 71

Molde, 15.11.2022



## Mandatory statement

Each student is responsible for complying with rules and regulations that relate to examinations and to academic work in general. The purpose of the mandatory statement is to make students aware of their responsibility and the consequences of cheating. Failure to complete the statement does not excuse students from their responsibility.

Please complete the mandatory statement by placing a mark <u>in each box</u> for statements 1-6 below.		
1.	I/we hereby declare that my/our paper/assignment is my/our own work, and that I/we have not used other sources or received other help than is mentioned in the paper/assignment.	<input checked="" type="checkbox"/>
2.	I/we hereby declare that this paper <ul style="list-style-type: none"> <li>• Has not been used in any other exam at another department/university/university college</li> <li>• Is not referring to the work of others without acknowledgement</li> <li>• Is not referring to my/our previous work without acknowledgement</li> <li>• Has acknowledged all sources of literature in the text and in the list of references</li> <li>• Is not a copy, duplicate or transcript of other work</li> </ul>	<input checked="" type="checkbox"/>
3.	I am/we are aware that any breach of the above will be considered as cheating, and may result in annulment of the examinaion and exclusion from all universities and university colleges in Norway for up to one year, according to the <a href="#">Act relating to Norwegian Universities and University Colleges, section 4-7 and 4-8</a> and <a href="#">Examination regulations</a> section 14 and 15.	<input checked="" type="checkbox"/>
4.	I am/we are aware that all papers/assignments may be checked for plagiarism by a software assisted plagiarism check	<input checked="" type="checkbox"/>
5.	I am/we are aware that Molde University college will handle all cases of suspected cheating according to prevailing guidelines.	<input checked="" type="checkbox"/>
6.	I/we are aware of the University College`s <a href="#">rules and regulation for using sources</a>	<input checked="" type="checkbox"/>

# Personal protection

## Personal Data Act

Research projects that processes personal data according to Personal Data Act, should be notified to Data Protection Services (NSD) for consideration.

Have the research project been considered by NSD?

yes no

- If yes:

Reference number:

- If no:

I/we hereby declare that the thesis does not contain personal data according to Personal Data Act.:

## Act on Medical and Health Research

If the research project is effected by the regulations decided in Act on Medical and Health Research (the Health Research Act), it must be approved in advance by the Regional Committee for Medical and Health Research Ethic (REK) in your region.

Has the research project been considered by REK?

yes no

- If yes:

Reference number:

# Publication agreement

ECTS credits: 30

Supervisor: Oskar Solones

## Agreement on electronic publication of master thesis

Author(s) have copyright to the thesis, including the exclusive right to publish the document (The Copyright Act §2).

All theses fulfilling the requirements will be registered and published in Brage HiM, with the approval of the author(s).

Theses with a confidentiality agreement will not be published.

I/we hereby give Molde University College the right to, free of charge, make the thesis available for electronic publication:

yes no

Is there an agreement of confidentiality?

yes no

(A supplementary confidentiality agreement must be filled in)

- If yes:

Can the thesis be online published when the period of confidentiality is expired?

yes no

Date: 15.11.2022

## Preface

This research paper titled “*Measuring sustainability in Finnish Football: Responsibility ranking of Veikkausliiga clubs based on their ESG commitment*” is written for the completion of partial fulfillment of MSc Sport management degree in Molde University College, Norway. The 62 page long paper is written in the supervision of Associate Professor Oskar Solones, thus my sincere gratitude to Professor Oskar for his valuable time, effort, patience, motivation, comments and the throughout guidance.

Moreover, I would like to take this moment to acknowledge everybody who helped me build this thesis. All the support I received in this thesis writing process has not been short, but added to my motivation to write better and complete it in the time. So, thank you everybody for being the part of this tough, yet meaningful project.

My sincere gratitude to my super mother, my family members and my beautiful girlfriend Muna Thakuri for consistently standing by my side throughout this journey. Kudos to Boudha Children Heaven Boarding School, Reliance International Academy, K&K international College and Diaconia University for your values and education that I am able to write this paper. Many thanks to the Professors at Molde University College including the programme coordinator Solveig Straumme for support and guidance.

Many thanks to degree classmates Markus, Enerik, Priam, Caroline, Oneda, Kólbrun, Avishek, Shapna and Silje for being a part of wonderful university journey. Last but not the least, my acknowledgement to all my friends who kept standing by my side in my good and bad times, thank you for listening to me, sharing with me and keeping the bond going.

Subash Gurung

Helsinki, 11 November 2022

## Abstract

This 62-page report titled “*Measuring sustainability in Finnish Football: Responsibility ranking of Veikkausliiga clubs based on their ESG commitment*” is prepared as a Master’s degree thesis to fulfill the partial requirement of Master’s of Science in Sports Management degree of Molde University College. Written with the aim to aware Finnish football of its CSR/ sustainability and its communication, this paper benchmark 12 Veikkausliiga clubs based on their communication of Environmental, Social and Governance (ESG) Issues. The report also discusses some good CSR/ sustainability practices in Finnish Football and in global football to inspire the process of value co-creation in Finnish Football.

ESG is commonly used term in the context of sustainability and sustainable development. Mostly popular in the business world among the investment community, ESG database are highly considered/valued in the investment decision-making. The essence and influence of ESG commitment is also gaining the momentum in sports, as sports clubs and organizations are growing as big of a business house attracting the attention of big investors. More significantly, the issues related to sustainability and social responsibility have overwhelmed the sports world.

This research is developed in the context of Responsibility ranking, one of the projects of RESPONSIBALL which ranks the global football clubs based on their ESG commitment to produce the annual ranking of the clubs and country. Thus, this research follows the similar methodology and benchmarking process to produce the final ranking of the Veikkausliiga clubs and the Finnish Football in general. The benchmarking tool consists of 46 indicators under three different pillars: Governance, Community and Environment.

The findings of this research reveals that Finnish Football league is 23.74% committed to ESG implementation with an average score of 32.16% in governance dimension, 29.58% in community dimension and 9.50% in environment dimension. HJK tops the ranking with overall score of 50.66% with no pillars falling below 30% marking. The second place FC Inter scored 33%, clubs from Vaasa; VPS and Helsinki; HIFK finished on the bottom of the table with 12% and 11.66% respectively. The overall score of 23.74% also reveals that there is significant amount of work that needs to be done to enhance sustainability in Finnish Football.

# Table of Contents

<b>1.0</b>	<b>Chapter 1. Introduction.....</b>	<b>1</b>
1.1	Introduction .....	1
1.2	Background .....	2
<b>2.0</b>	<b>Chapter 2. Research Context .....</b>	<b>4</b>
2.1	History of ESG.....	4
2.2	ESG in sports .....	5
2.3	Sports in Finland .....	6
2.4	Organisation of sports in Finland.....	7
2.5	History of Football in Finland.....	8
2.6	Organisation of Football in Finland .....	10
2.7	Veikkaus Liiga .....	10
<b>3.0</b>	<b>Chapter 3. Literature Review .....</b>	<b>11</b>
3.1	CSR Pyramid by Carol.....	11
3.1.1	Economic Responsibilities .....	12
3.1.2	Legal Responsibilities .....	12
3.1.3	Ethical Responsibilities.....	12
3.1.4	Philanthropic Responsibilities.....	12
3.2	Governance Choices for Corporate Social Responsibility .....	13
3.2.1	Charitable Contributions .....	13
3.2.2	In-house project.....	14
3.2.3	Collaboration.....	15
3.3	A Framework of CSR Communication.....	15
3.3.1	CSR Communication .....	16
3.4	The Sports Value framework .....	20
<b>4.0</b>	<b>Chapter 4. Research Methodology .....</b>	<b>24</b>
4.1	Qualitative and Quantitative Paradigms.....	24
4.2	Responsiball Tool .....	25
4.3	Responsiball Pillars and Indicators .....	25
4.4	Data Collection .....	28
4.5	Data Analysis .....	29
4.6	Ethical Considerations .....	29
4.7	Philosophical positioning of research .....	29

<b>5.0</b>	<b>Chapter 5. Findings &amp; Discussion .....</b>	<b>32</b>
5.1	Responsiball ranking of Finnish Football .....	32
5.2	Responsiball Scores .....	33
5.3	Interpretation of Results .....	35
5.4	Good practices in Finnish Football .....	42
5.4.1	Good Practices in Governance dimension .....	42
5.4.2	Good Practices in Community Dimension.....	44
5.4.3	Good practices in Environment dimension .....	44
5.5	Discussion .....	45
5.5.1	Good practices in global football .....	46
<b>6.0</b>	<b>Chapter 6. Conclusion &amp; Recommendation .....</b>	<b>51</b>
6.1	Research Implication.....	51
6.2	Research Limitation .....	52
6.3	Scope for future studies.....	53
6.4	Conclusion .....	53
6.5	Recommendation .....	54
<b>7.0</b>	<b>References .....</b>	<b>56</b>
7.1	List of references.....	56
7.2	Appendix .....	63



# 1.0 Chapter 1. Introduction

## 1.1 Introduction

The term ESG is an abbreviation of the word Environment, Social and Governance, and it is commonly used in the context of sustainability and sustainable development. The United Nations Brundtland Commission (1987) defines sustainability as, “meeting the need of the present without compromising the ability of future generations to meet their own needs.” According to Greenstep (2022), “sustainable perspective is part of every business model and in future sustainability metrics become part of standard management and reporting of companies.” A number of sustainability researchers also considers ESG as the non-financial factors and a step forward towards responsible investment which ensures sustainable growth of the company (Cho 2022).

In business, environmental sustainability covers issues relating to biodiversity and protection of ecosystem like being energy efficient and checking carbon footprints, social sustainability ticks the box related to human rights and development of non-discrimination and equality and sustainability governance ensures ethical policy, accountability and whistleblowing (Greenstep 2022). Talking about the business environment, the business of sport is one of the most lucrative one with experts anticipating the growth of sports market to reach 707.84 billion USD by 2026 (market & research 2022). As of 2022, the value of global sports market is 496.52 billion USD which is infact 39.9% more than the value in 2021 (The Business research Company 2022). This phenomenal growth of more than 150 billion USD within a year thus indicates that sports is continuously attracting the interest of investment community. A result, the talk of ESG is growing prominence in the world of sport.

Whilst the talk of ESG is booming in sports sphere, how much Finnish football clubs are committing to achieve the goal of sustainability, social responsibility, and good governance in their operation? The aim of this research paper is to measure sustainability in Finnish Football by benchmarking the top tier football clubs in Finland based on their ESG related commitment. The 12 Veikkaus Liiga clubs are researched and analysed under environment,

community and governance dimension of Responsiball Ranking. Responsiball tool, a benchmarking tool developed by “Responsiball” is used to map the football clubs.

Since this kind of study is a new experiment in Finnish football, the findings of the research also aims to raise awareness and discussions on the issue of social responsibility and sustainability in Finnish football. The research further aims to outline and discuss on the good practices in Veikkausliiga and other leagues from the world so that the clubs could get inspired and raise their ESG portfolios. Aligning with these aims of the research this research attempt to answer following questions:

- 1) Based on ESG commitment, how sustainable the Finnish Football is?
- 2) How Responsiball are the Veikkausliiga clubs?
- 3) What are the sustainable practices in Finnish Football?

## **1.2 Background**

The ranking of the sports entities based on their ESG performance is not so popular or heard about topics. However, there exist some evidences of benchmarking sports organizations and clubs by different institutions, hence, produce the report and ranking on good governance and sustainability issues. A latest one being SE European Football Index published by Standard Ethics which provided Standard Ethics Ratings (SER) to 15 European Clubs based on sustainability issues (ESG data, extra financial and financial reporting, the quality of disclosure and the provision of multilingual documents). The result of the ratings reveals that German club Borussia Dortmund is the only adequately sustainable club with EE- Corporate SER. Other big clubs including Manchester United, Juventus, AS Roma, and Benfica all fall under not fully sustainable category with E+ and E ratings. Moreover, the study reveals that the researched football clubs does not provide high quality public reporting on extra financial matters, nor possess well-structured ESG policies or Ethics. (Standard Ethics 2022)

The eco table was created by “Sport Positive” in 2019 which included English Premier league clubs and their ranking based on sustainability practices. A study conducted using eight criteria’s like energy efficiency, use of renewable energy, waste management and water efficiency, Arsenal, Tottenham Hotspur and Manchester City all finished on the top with full 8 eco points. The result of the study also reveals that all twenty Premiere League clubs are taking active initiation on using single use plastic,17 clubs provides vegan food

option in the stadium and 16 clubs have water efficiency strategy on place. The initiatives further extended to create Sport Positive Leagues on 5 different occasions including the German Bundesliga in 2021 and French Ligue 1 in 2022. (Sport Positive League 2021)

A little different and on a much wider scope, Play the Game, an initiative run by the Danish Institute for Sport Studies (Idan) conducts the benchmarking of National Sports Organizations (NSO) with the goal of improving governance in NSOs. The initiative started with the aims to “raise the ethical standards of sport and promoting democracy, transparency, and freedom of expression in the world of sport” uses its self-developed tool National Sports Governance Observer (NSGO) to measure the good governance in NSOs on 274 indicators under four dimensions (transparency, democracy, internal accountability and control). Started in 2017, the project have already studied the NSOs of 25 countries, also published the report of their good governance scores. (Play the Game 2022)

Responsiball ranking started in 2012 with the similar mission of raising the profile of social responsibility in European Football. The first edition of social responsibility league ranking was published during the group stage of UEFA EURO 2022. The same year Responsiball produced another ranking in association with FIFA Master and AISTS sports master’s degree programme which included the study of 270 clubs across 16 countries including England, Spain, France, Germany, Poland and Sweden. The report also highlights on taking guidelines from widely recognized social responsibility frameworks like Global reporting Initiative (GRI) and UN Global Compact while creating the Responsiball indicators to study football clubs. (Responsiball 2012) Fast forward to 2021, Responsiball published the eleventh edition of their ranking featuring both men’s and women’s league for the very first time. The ranking included 23 men’s league and 11 women leagues.

This research follows the same methodology used by Responsiball ranking while measuring the CSR/ sustainability in Finnish Football. Since the football league of Finland has never been featured by Responsiball ranking and the researcher has been part of Responsiball ranking 2021, it creates a unique opportunity for the researcher to study Finnish football as a part of master thesis. Moreover, the researcher lives in Finland, possess some working background with Finnish football and have limited command over Finnish language which also sets a background of motivation while conducting this research.

## **2.0 Chapter 2. Research Context**

### **2.1 History of ESG**

The term ESG was first reported by United Nations (UN) Global Compact report of 2004 titled “Who Care Wins: Connecting Financial markets to a Changing World” (Eccles et al. 2020). The report produced on the joint effort of financial institutions and UN Secretary General Kofi Annan was also an initiative to develop guidelines and recommendations on how to better integrate ESG issues in investment decision, thus support the implementation of the Global compact principles in business world (The Global Compact 2004). The report was endorsed by leading financial institutions, asset owners and managers like BNP Paribas, HSBC, Goldman Sachs, Morgan Stanley and World Bank Group. Moreover, the Freshfields Report released in 2005 by The UN Environmental Program Finance Initiative’s (UNEP-FI) provided the evidence on the relevance of ESG issues and information in investment decisions which together with the report of Global Compact laid a foundation for the UN-backed Principles for Responsible Investment launched in 2006. The PRI ever since have been working to promote the responsible investment by incorporating ESG principles in the investment decision making. As of 2018, PRI represents more than 89 trillion US dollars in assets and the barometer of signatories considering ESG investment is ever growing. (Eccles et al. 2020)

However, the demand for non-financial information for socially responsible investment (SRI) was already in use long before during 1960s and companies back then already started using such information to challenge the traditional markets view of being solely responsible to their shareholders (Friedman 1970), whilst addressing normative values beyond economic gains. But with the increase in demand of ESG data after the launch of UNPRI in 2006, the numbers of ESG data vendors spiked rapidly creating an industry of ESG data. According to the Global initiative for Sustainability ratings, there exists more than 100 organizations collecting some kind ESG data, also other studies estimates about 500 ESG rankings, 170 ESG indices, 100+ ESG awards and 120 voluntary ESG standards. (Eccles et al. 2020) Sustainalytics, Morgan Stanley Capital International (MSCI), Bloomberg, Institutional Shareholder Service (ISS) and Standard & Poor’s Global (S&P Global) are among the popular ESG Rating Agencies in the world of investment.

## 2.2 ESG in sports

Most recently Sustainalytics, a leading ESG corporate governance research, rating and analytics firm rated Juventus Football Club as a low risk business organization on their Company ESG Risk Rating which created some kind of buzz among the sporting community as the cases of Football clubs applying to be rated on ESG and corporate governance basis are not so evident in the history. With the score of 16.4 the Italia Serie A club stood 139<sup>th</sup> among the 287 companies in media industry and 1982<sup>nd</sup> among the overall 15053. (Sustainalytics 2022) On a similar note, Deloitte, a network of international professional services conducted a sustainability survey among Bundesliga clubs which presented the findings that professional clubs takes responsibility. The findings of the survey further communicates that half of the Bundesliga clubs reports their sustainability related activities. (Deloitte 2022)

Infact, this two are the only hard and fact evidences available in media that, sport is concerned about sustainability and ESG issues are under their commitments. However, this does not mean that professional sports club does not take sustainability seriously and ESG issues are not their concern, the above statement only claims that sports world is not enough ranked or rated based on their sustainability related work. There is no doubt that professional sports clubs have taken the issues of sustainability and social responsibility issues seriously and their sustainability reports are the proof of their work. Professional sports clubs often publishes their CSR/ sustainability related work/report in their websites, also some of them are covered by the national and international medias for being exemplary.

The essence of ESG commitment are not limited within the operation of sports clubs organizations and events, rather it has spread across the multitude of sports stakeholders like fans, athletes, media, brands, sponsors, manufacturers, and so forth. Implying to this growing essence of ESG Hackenberg (2021) writes, *“These days, sponsorship does not only depend on players leagues and performances- increasingly issues like sustainability and diversity are coming to the fore. It’s no longer a case of whoever pays the most money gets the biggest billboard or the most lucrative logo placement. We are starting to see brand unwilling to work with (and fans unwilling to support) organisations who are seen as untrustworthy when it comes to climate change, diversity and inequality. For sports brand who don’t priorities ESG, the game could almost be up.”* This statement from a Head of

Sustainability at PA Consulting further stretches on the essence of ESG as an issue institutional legitimacy among the leagues, clubs and brands. Professional sports clubs building the sustainable stadiums by using more and more sustainable materials, professional leagues running the campaign like “NO room for racism” and professional sports brands like Nike and Adidas emphasizing the use of renewable energy sources to produce sports accessories, kits and equipment’s are among the significant ESG practices in sports world.

One of the most anticipated sporting events, World Cup Qatar 2022 is happening few weeks from the publication of this report and unlike any other football World Cup it is getting widespread disregard from the international community. First, their nomination to host the World Cup raised a huge question mark on the governance of FIFA. Second, the issues regarding extreme human rights violation and numerous deaths of migrant workers in the process of building the stadiums was reported by majority big media houses resulting into a wave of protest all over the world. When, sporting events are supposed to address the social issues, this particular case of Qatar failed on that. Despite of all the negativity, Qatar2022 website; especially made for the World cup purpose has been consistently reporting their sustainability related work. According to the website, Qatari stadiums are made using sustainable materials, renewable energy solutions are planned to reduce the carbon footprint, green spaces are created near the stadium and training facilities, public transport system are developed to reduce the number of cars on the road and electric vehicles have been prioritized. This overall development of the “Road to Qatar” speaks volume of how concerned sports world is regarding the ESG issues.

### **2.3 Sports in Finland**

Finland is a country of 5.6 (approx.) million population spreading across the land territory of 338440 sq km (European Union n.d.). Neighboring with Sweden in the northwest, Norway in the North and Russia in the East, Finland is known for being the happiest country in the world. The country with a GDP per capita of 54,007.75 USD (as of 2021 reported by Statista), Finland is also famous for lakes, forests, saunas, reindeers, northern light and Santa clause in the north. The country’s political system runs in a parliamentary democracy system with President as the head of the state.

Little does the world know, a country with 5.6 million total population, over 1.1 million are the members of sports and physical activity organisations in Finland (Ministry of Education and Culture). Ice hockey being the most popular sport in Finland for its success in international stage including most recent Olympic gold in Beijing 2022, Football is the second most popular sports among the Finns. Other popular sports includes basketball, floorball, motor sport (Formula 1 and Rally) and cross-country skiing. Finland also has a great history in Javelin throw. Pesäpallo, also known as Pesis or Finnish baseball is a national sport of Finland. (Only Finland 2022)

The 2021 World Ranking of Countries in Elite Sport published by World Sport Ranking ranked Finland in 22<sup>nd</sup> place. Despite not making a noticeable headline in international medias, Finland finished six places below 16<sup>th</sup> place Sweden, one below the 21<sup>st</sup> place Denmark in the report that included 115 sports. Not only Finland managed 3 rows above the 25<sup>th</sup> place Norway, but they also improve 2 positions higher than their earlier ranking in 2019. (World Sport ranking 2022) Furthermore, a survey conducted by the European Commission in 2019 reports that a total of 96 percent Finns walks (outside of their working hour) and 60 percent involves themselves in muscle-strengthening activities (at least once a week) putting Finland in the top of the chart in those categories to introduce Finland as one of the most physically active nations in Eurozone. This result is also consistent to the sports for all (SfA) policy that Finland have been promoting since early 1960s above the elite sport development (Green and Collins 2008 cited in Collins 2010).

## **2.4 Organisation of sports in Finland**

The contemporary structure of sport in Finland, which includes both government and non-government organizations, operates within a legislative framework which reinforces and supports the values, beliefs and policies associated with Sports for All (SfA). The government bodies include Ministry of Education and Culture (MoEC) and the municipalities in Finland, whilst the non-governmental bodies include The Finnish Olympic Committee, national governing bodies (NGBs), and domain organizations (DOs). (Collins 2010) The Ministry is responsible for development of policy regarding the development of sport and physical activities including the budgeting, finance, construction of sport facilities, regional and international co-operation. MoEC uses the proceedings from national lotteries and betting to finance the physical activities and performance sport. (MoEC 2022) Under

the Sport Act (1998), the Ministry is required to create and maintain the preconditions for physical, ensuring that all citizens have equal access to public services (Collins 2010).

The municipalities create the administrative framework for the delivery of sporting activities throughout Finland. They also play a crucial role of providing infrastructural resources to the sports club by building sports facilities, taking care of maintenance and operation work, also allowing the local clubs to use the facilities for free or in super- subsidized rate. A total of than 30000 + sporting facilities in Finland, Finnish municipalities owns and manage approximately 95 percent of them. (Sjöholm 2002 cited in Collins 2010)

On the non-governmental side. The Finnish Olympic Committee (SOK-Suomen Olympiakomitea) works as the umbrella organization for all Finnish sport. SOK comprises of 124 members including 90 regular members in form National Associations (NAs), 30 partnership members including different legal entities and foundation and 4 personal members including 2 IOC members and 2 athletes' representatives. (SOK 2022)

As an independent body, the Finnish Olympic Committee is primarily responsible for the promotion and development of elite sport, but together with its member organization SOK works to promote overall sports and exercise movement in Finland. National Associations functions under SOK as the highest governing body of their respective sport, facilitating regional associations and local sports clubs to conduct sport activities for overall Finnish population (SOK 2020, Collins 2010).

## **2.5 History of Football in Finland**

Football in Finland started as early as late 19<sup>th</sup> century. Played with self-made rules and not such mentioning of specific numbers of players in the field, the game of football is believed to be introduced by Viktor Heikel in 1876 in Kaisaniemi, Helsinki. However, there are reports of ballgame being played around the schools of Helsinki in the repertoire of gymnastics classes in the name “sparkball”. With no solid evidence of when and where football exactly started in Finland, some believe that Football came along with the British factory workers who moved to Finland and few others do believe that Football was brought by the teachers who went abroad for the study trip. The first organized matches were held in Helsinki in the fall of 1906 in Helsinki where teams from Turku and Kokkola also made their participation. (SPL 2022)



Finnish Football Federation (Suomen Palloliitto/ SPL) was founded in 1907 and since been governing body of football in Finland. Four years into the establishment, the Finnish national team played their first ever international match against Sweden in October 1911 in Helsinki, resulted into 2-5 victory to Sweden despite of 2-0 early lead by the home side. Remarkable victories recorded in the history book when Finland defeated Italy and Russian to secure the bronze in the Stockholm 1912 Olympics before losing 0-4 to Great Britain in the semi-final. The men's national team qualified for Olympics in three different occasions after 1912 including the one held on Helsinki in 1952. (SPL 2022)

Veikkaus Liiga, the professional Finnish football league started only in 1990 with Finnish championship series lacking to prove the uniformity in organization between 1930-1989. Football League was played in the cup format until 1929. The First Finnish Champion was Unitas 1908 from Helsinki, who won the league with only two wins in the entire season played in 1929 (SPL 2022). HJK is by far the most successful Finnish team with 13 championships followed by Haka FC who were crowned champions in have 5 different occasions. HJK is also the only club to have played in all 32 series since the series officially started in 1989. (Veikkausliiga 2022). A golden history of 116 years, HJK is also the only Finnish club to qualify for the UEFA Champions League in 1998-1999 and UEFA Europa league in 2014-15 and 2022-23 season (HJK 2022).

Women's football started in Finland in 1971 with the name "Women's Championship Series" registering HJK Helsinki as the first Finnish Women's champions. The domination continued for 5 straight years until Into Kemi claimed their first ever championship in 1976. (Pietarine0 2022) Two years into the organized women's football, Finnish Women's National team was founded in 1973. (SPL 2022)

The history book also recorded Finland as the first country to host UEFA female competition when Finland hosted Sweden in Vammala on 18 August 1982 in the inaugural UEFA Women's Euro qualifier match. Popular with the nickname "Helmarit", Finnish national women's team have qualified for Europe in 3 different occasions compared to 1 for men. Forty-nine years down the line in 2020, Women's league formerly known as Women's Championship Series got their brand-new name, National league chanting the core values: equality, courage and will to succeed (National League 2022). Finland also celebrated the

golden jubilee of Women's Football by drafting their first ever women's football strategy in 2021 with the vision to increase and strengthen the participation of women's role in football (UEFA 2022).

## **2.6 Organisation of Football in Finland**

Finnish Football Organization (SPL-Suomen Palloliitto) is the supreme governing body of football in Finland. Together with its 12 district organizations SPL organizes men's and women's football within Finland including the national team matches. Based in Helsinki, SPL registers a total of 1000 football clubs with more than 140000 members, including approximately 32,500 girls and women (Palloliitto 2022).

## **2.7 Veikkaus Liiga**

Veikkausliiga is a league organization which organizes top tier football for men in Finland. Currently played as 12 team series, Veikkausliiga season starts as early as April every year and lasts till mid-October including a championship and challenger series. A total of 132 matches is played in home and away format by the teams participating in a league, after which a playoff series is decided for champions and challenger based on the points secured during the 22 game weeks period. The playoffs are played in a single leg format with the top 6 ranked team competing each other for trophy in the championship series and the bottom half teams playing in challenger series. The team finishing as a champion at the end of a season secures a place for UEFA Champions league qualification and the runner up making their way to UEFA Conference league qualification alongside the Finnish Cup winner of the season whilst the 12<sup>th</sup> place team gets relegated to first division series and the 11<sup>th</sup> ranked plays the promotion qualification for next season. (Veikkausliiga 2022)

### 3.0 Chapter 3. Literature Review

This section of the research presents four literatures that are relevant to this research. When the first literature *CSR Pyramid by Carol (1991)* highlights on the responsibilities that need to consider by the businesses, the second literature *Governance Choices for Corporate Social Responsibility (Husted 2013)* talks about different approaches of conducting CSR in corporate setting. On a similar note, third literature *A framework of CSR Communication (Du et al 2010)* sheds light on effectively communicating the CSR whereas the fourth literature *Sports Value Framework by (Woratschek et al. 2014)* thoroughly describes the steps of value co-creation in sports management based on 10 founding principles.

#### 3.1 CSR Pyramid by Carol

Carroll argues that CSR is well received by a businessman if it includes entire range of business responsibilities for which he suggests four important components that a CSR must constitute: economic, legal, ethical, and philanthropic. Considering that the latter two taking a significant rise in recent times, he also believes that all four responsibilities have always existed while running a successful business, thus needs a closer consideration.

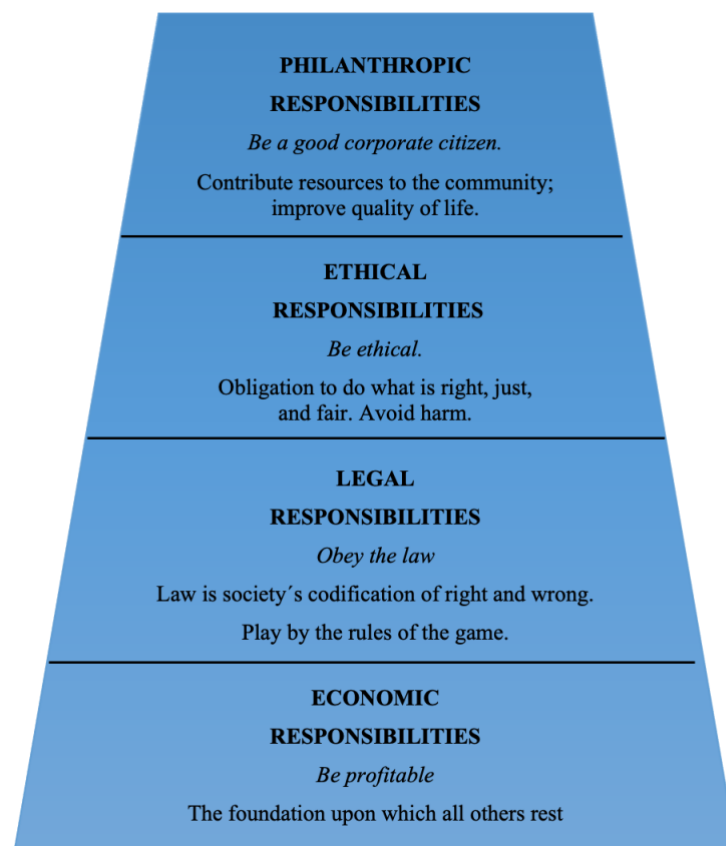


Figure1. The Pyramid of Corporate Social Responsibility (Carol 1991)

### **3.1.1 Economic Responsibilities**

Carroll (1991) considers business as a basic economic unit of the society. Businesses are generally expected to make profit of their activities that includes selling of their products and services. And it is important to note that based on this foundation of economy, other business-related activities can be predicted. A successful business is a one that is committed to consistent profit making, also maintains a strong competitive position and high level of operation efficiency in the ecosystem. (Carroll 1991)

### **3.1.2 Legal Responsibilities**

A “social contract” exists between business and society in the form of existing laws, rules and regulations promulgated by federal, state, or local government and it is important that a business must comply with the set of rules. Legal responsibilities of a business reflect a view of “codified ethics” to establish a basic notion of fair operation. Thus, a successful business is a one that fulfills all kind of legal obligations, meets a minimum legal requirement while producing goods and services, hence performing consistent with the expectation of law and society. (Carroll 1991)

### **3.1.3 Ethical Responsibilities**

Beyond the “codified law” exists the societal norms, values, expectations, and morals that are considered as ethics, and businesses are expected to consider these ethics while protecting the moral rights of their stakeholders. In that sense ethical responsibilities are often found in dynamic interplay with legal responsibility of a business and constantly pushing the boundary to pursue “moral” i.e., beyond law. Ethical responsibilities help businesses to recognize and respect the new or evolving ethical/moral norms in the society hence establish a corporate integrity. (Carroll 1991)

### **3.1.4 Philanthropic Responsibilities**

According to Carroll (1991), businesses are often expected to contribute financial and human resources to help community improve the “quality of life”. Thus, philanthropy encompasses all the corporate actions that are directed towards giving back in response to societal expectations while pursuing a good corporate citizen. Philanthropic work includes contributions in form of charity and other resources support that could help improve quality of life in the society like building a community park, letting the public access the facilities

paid/used by business like playground, gym, etc., volunteering in community programmes and humanitarian related projects, etc. Philanthropic works are often discretionary or voluntary on the providing side (business) compared to recipient side (society) where expectation normally exists. (Carroll 1991)

## **3.2 Governance Choices for Corporate Social Responsibility**

According to Husted (2003), “*CSR activity consists of the transfer of firms resources for the production of social goods and services*”. Furthermore, CSR actions are not limited to featuring one aspect of the society, rather it includes varieties of issues concerning social, environmental and corporate well-being for which senior management faces multitude of demands from various segment of society. To address this concern of diverse stockholders, senior management started to look CSR as a means to enhance competitive advantage of the firm along with value creation for stockholders. Nevertheless, the challenge for senior management lies in how to manage the CSR activities while aligning with company’s mission, reducing cost, also tackling the issue of corporate fraud. Husted (2003) thus describes and compares between three different modes of CSR governance.

### **3.2.1 Charitable Contributions**

One way of undertaking corporate CSR is through charitable contribution. Charitable contribution includes the transferring of financial and/or other resources by the firm to some local/national/international organizations that are involved in non- profit related works like Red Cross, UNICEF, WHO and Save the Children. Using this approach, a firm can simply contribute their resources to their desired organizations who are also the expert in their field of operation. As the donor (firm) provides the fund for the recipients (non-profits) to receive it in their end, there is not much semanticism going between the nature of utilizing the fund which also creates the independent relationship between the firm and recipient organization. As simple as a mere give and take relationship, *outsourcing* is the most common form of CSR governance used in corporate world. (Husted 2003)

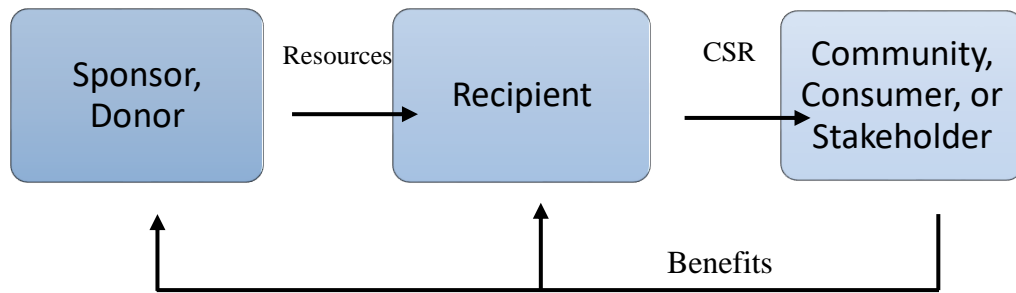


Figure 2. CSR governance structure (Charitable Contributions) by Husted (2003)

### 3.2.2 In-house project

Unlike former approach of outsourcing, the internalizing approach emphasizes on in-house development of CSR projects where a specific unit within the company is involved to plan, execute and evaluate the project of their own. The solid line surrounding the donor and recipient in Figure 2 thus exhibits a dependent relationship between the two who both are part of a same company. Since this approach denies taking the outsiders view, there is also a chance that senior management could strategically align resources in company's benefit while addressing the community's need. There are various examples of CSR projects benefits the employees of the company alongside community who are also considered the internal and external stakeholders of the company respectively. Thus, inhouse CSR projects involves extensive planning, execution and evaluation of projects and the cost of implementing in-house projects could be significantly greater based on the project design. (Husted 2003)

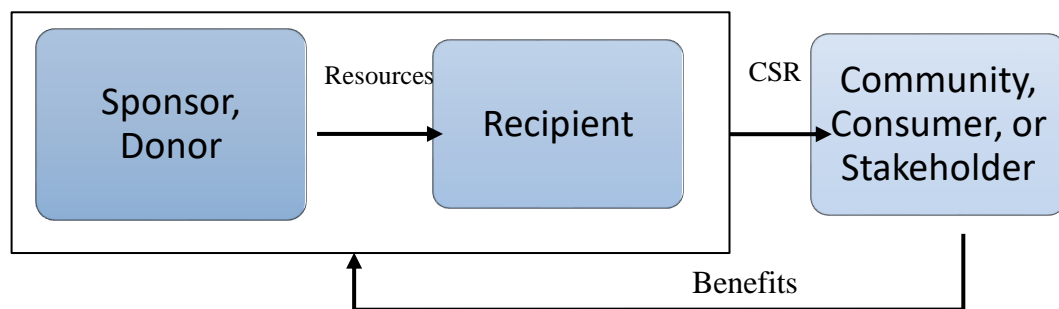


Figure 3. CSR governance structure (In-house project) by Husted (2003)

### 3.2.3 Collaboration

The collaborative approach of CSR governance involves a collaboration between firm and a non-profit organization while undertaking a CSR in joint basis. The firm contributes to the development and implementation of programme along with the non-profit creating a relationship of interdependence as suggested by the dotted lines between donor and recipient in figure 3 in the collaborative CSR. Not only the costs are shared between the parties involved, but also benefits of the project are also shared jointly. (Husted 2003)

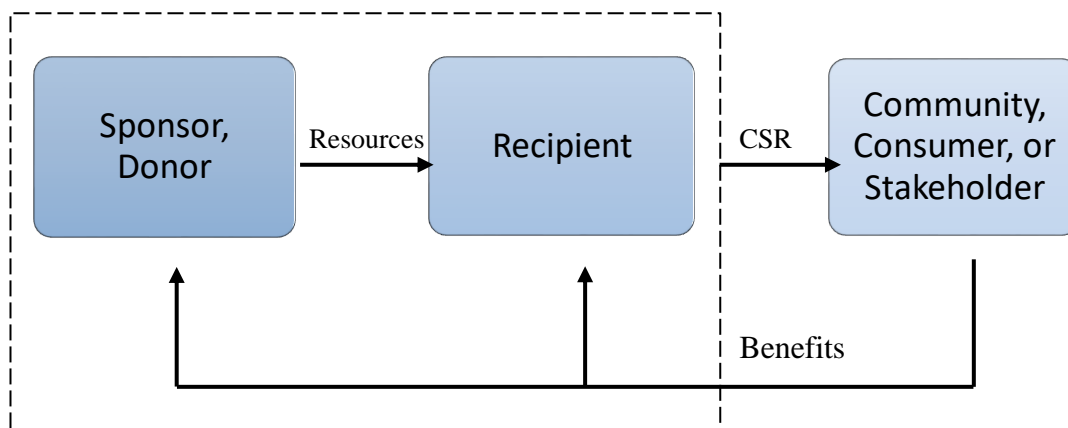


Figure 4. CSR governance structure (Collaboration) by Husted (2003)

### 3.3 A Framework of CSR Communication

Brønn (2013) reckons CSR communication as a way to brand organization as socially responsible. It is a process a company undergoes to inform its stakeholders about its commitment to ongoing corporate social responsibility (CSRwire cited in Brønn). According to Morsing (2006) cited in Brønn (2013), CSR communication is a “communication that is designed and distributed by the company itself about its CSR efforts”. A step further than creating awareness about the CSR initiatives, CSR communication is also a way of creating a bond between the company and its stakeholders (Maignan & Ferrell 2004 cited in Brønn 2013). Moreover, CSR communication must be based on the principle of accuracy, transparency and credibility (Doorley and Garcia 2007 cited in Brønn 2013)).

According to Du et.al. (2010), “CSR is a very delicate matter, and a key challenge of CSR communication is how to minimize stakeholder skepticism and to convey intrinsic motives in a company’s CSR activities.” Different researchers have proposed different models of

effective communicating the CSR. When CSR Europe emphasizes on the 4P's and 3P's (Product, Price, Place, Promotion for People, Planet, Profit), Morsing and Schultz (2006) cited in Brønn (2013) prioritizes on the significance of dialogue between company and the stakeholders to avoid risk of company being manipulative/ deceptive. Moreover, the discrepancies between what company wants to deliver with certain CSR project and how the stakeholders receive it shall develop stakeholder skepticism which in turn generate negative reactions to the CSR project (Du et.al. 2010). Addressing the challenge of skepticism hence convey favorable motives of corporate CSR, *A Framework of CSR communication* discusses different aspects of CSR communication.

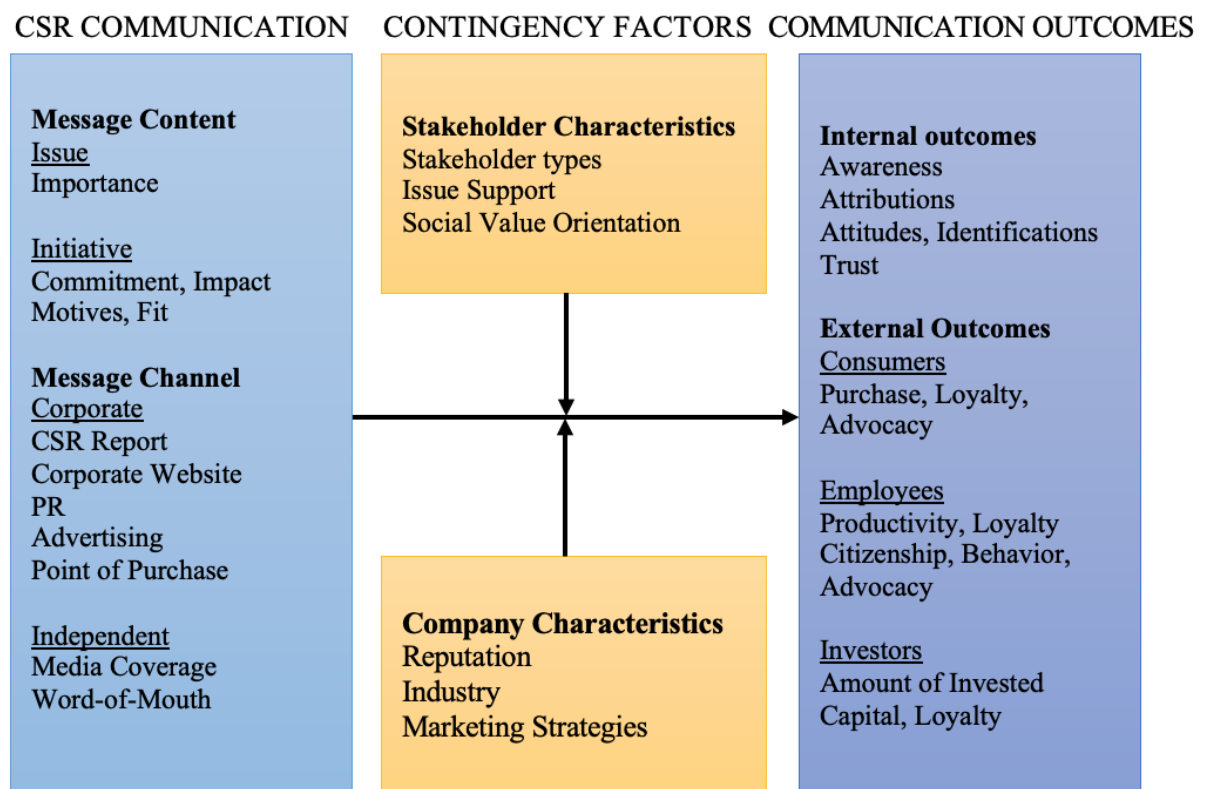


Figure 5. A Framework of CSR Communication (Du et al. 2010)

### 3.3.1 CSR Communication

*Message:* Central to the CSR communication is the “message” which should undergo a thoughtful process of different implications before communicated. The message delivered by the company about its CSR initiatives should be balanced and emphasize in the congruency between the cause and the business, the reason for committing to the cause, impact of the company on the cause and precise reasoning on choosing to engage in particular social initiative. All in all, the message should avoid communicating a lack of vested self-interest.



*CSR commitment:* Different aspect of commitment exists in project horizon like the amount of input, the durability of the association and the consistency of input and company can choose to focus on communicating one or several aspects of its commitment to a cause while communicating their CSR (Dwyer et al. 1987 cited in Du et al. 2010).

*CSR Impact:* CSR communication should be factual and avoid the impression of bragging, thus a framework of CSR communication emphasizes on communicating output side of the involvement in the project rather than the input part. This means that the CSR communication should focus more on delivering message about what the target audience achieved because of the project. (Du et al. 2010)

*CSR motives:* Different companies emphasizes on different motives while communicating their CSR. When some stress the intrinsic motives of their CSR initiatives, other stress the business case for engagement in CSR. Also, consumers often perceive different motives and understands the company's pursue to certain business goals through CSR. Thus, an honest communication acknowledging the CSR benefits for both company and society would be more effective of a CSR communication. (Du et al. 2010)

*CSR fit:* CSR fit implies to the congruency between the company's business and the social/environmental they choose to partner with. Effective communication of CSR fit is important because it affects stakeholder's CSR attributions. Low CSR fit owing to lack of meaningful connection between a cause and business could more likely reduce stakeholder's interest towards company's CSR initiatives, thus it is important in effective CSR communication to highlight the congruency of business with the CSR project. (Du et al. 2010)

*Channel:* There exists various channels like websites, social media pages, press release, media and advertising, product packaging, etc. to communicate the company's CSR. These sources can be divided into corporate sources and non-corporate sources. Corporate sources and the member in value chain possess more controllability to the message whereas non corporate sources often communicates the message as it is or sometimes with little tampering to spread negativity. A result, validity of the message disseminated from the non-corporate sources are higher and generate more public interest and positivity. Thus, companies should

try to get positive media coverage from independent unbiased sources rather than using the self-controlled channels which could trigger company- specific knowledge structure. (Du et al. 2010)

*Employees:* Employees are often the good source of CSR communication strategy as they have a wider reach among other stakeholder groups network, also perceived as the credible source of information so the word of mouth from these informal yet powerful stakeholders should be emphasized by the companies. Moreover, research on employee advocacy shows that approximately one third of the employee have advised someone to use the company product only because they are responsible in what they are doing (Dawkins 2004). Thus, the company should use more of the employees advocacy while communicating their CSR. (Du et al. 2010)

*Consumers:* Consumers are among powerful stakeholders group that could effectively communicate company's CSR initiatives. As the word of mouth spread by the consumers are considered highly credible of the message, companies should thus look forward to engaging consumers in online platforms like blogs, chatrooms, and social medias to spread the word about company's CSR initiative. (Du et al. 2010)

*Corporate reputation:* Reputation moderates the effectiveness of CSR communication as it often serves as pre-existing schemes upon which stakeholders base their perception about the company, also CSR initiatives (Fombrun and Shanley 1990 cited in Du et al. 2010) Thus, companies with good reputations thus perceived to have high credibility could find more positive impacts of their CSR communication compared to companies who are red flagged in the public sphere. (Du et al. 2010)

*Corporate positioning:* CSR positioning refers to “the extent to which a company relies on its CSR activities to position itself, relative to the competition, in the mind of consumers.” (Du et.al. 2007,2010). CSR positioning are more likely to influence the effectiveness of CSR communication because company's bold stances to take uncommon positioning are often times acknowledged by the stakeholders resulting in the higher authenticity of their projects and message it is delivering. Moreover, there are instances of companies in certain positioning like being in oil industry, beer and tobacco industry trying to engage in CSR

activities and viewed with skeptic eyes by the stakeholder posing threat to their CSR communication (Bhattacharya and Sen 2004; Yoon et al. 2006 cited in Du et al. 2010).

*Stakeholder type:* The stakeholder of CSR communication range from general public, consumers, employees to businesses, media, NGOs and think tanks thus it is important that take some time to tailor the CSR communication to address the specific need of specific stakeholders in their report. While the upper echelons stakeholder group might be interested in finding out hard evidence of the social impact of a company's CSR programmes, other might be interested in finding out the business impact of CSR initiatives including its link with corporate governance and risk management. (Du et al. 2010)

*Issue support:* Issue support is related to stakeholder's motivation to support the certain initiative based on their interest and how they relate themselves with the campaign. According to Bhattacharya and Sen (2004) cited in Du et.al. 2010, "individual's awareness and knowledge of a social issue will often lead to greater support for that particular issue". Thus, it is important that companies communicate the focal issue of their CSR activities adequately to generate stakeholder's issue support. More important is to engage in marketing research to gauge stakeholder's support of social issue, also consider the CSR fit before diving into particular CSR initiatives. (Du et al. 2010)

*Social value orientation:* Social value orientation refers to individual's, "stable preferences for certain patterns of outcomes for oneself and others" (Van Lange et al. 1997 cited in Du et.al. 2010). A framework of CSR communication identifies three typology of social value orientation based on the social behaviors people demonstrates: prosocial, individualistic, and competitive. Prosocial are more of an equality advocate type compared to individualistic and competitors who are more concerned to gain competitive advantage over another. Moreover, CSR research also identifies the fourth type 'CSR activists' who buys only on ethical criteria and fifth type "disbelievers" who completely disregard businesses involvement in CSR initiatives. Thus, CSR communication will be more effective on stakeholders that are prosocial and 'CSR activists' compared to individualists, competitors of disbelievers. (Du et al. 2010)

### 3.4 The Sports Value framework

Many researchers have emphasized on the significance of 'value creation' in CSR and sustainability related literatures. Value creation is among the widely discussed topic in marketing research where researchers have divided views on whether goods/services plays a dominant role in value creation. According to Vargo and Lusch (2004), traditional researchers mostly emphasized on the operand resources (goods) keeping firm at the centre of decision making on what kind of values shall be added while producing/manufacturing the goods and when it is delivered to the consumer for maximum profit. Thus, criticizing these goods dominant logic (GDL) of value creation Vargo & Lusch (2004) proposed a service dominant logic which believes in the concept of '*value co-creation*'.

*Good dominant logic:* In this logic of marketing operand resources are considered primary. Operand resources as the material resources which already have some value in it, the firm/production add some to convert into an output at a low cost. Financial gain is the main goal of this approach and value embedded in the product by the producers are considered the ultimate value. So GDL keeps transactions in focus than the functioning. Other aspects of marketing like the implications of operand resources and consumers feedback are completely ignored in GDL. (Vargo & Lusch 2004)

*Service dominant logic:* Unlike GDL, SDL perceives operand resources as primary as they believe in producing effects. Operand resources as the intangible assets in the form of knowledge and different skill set, SDL believe in creating added value for the products for competitive advantage. The supporter of SDL argues that "marketing is a continuous series of social and economic processes that is largely focused on operand resources with which the firm is constantly striving to make better value proposition than its competitors." Thus, SDL marketing forwards the idea of value co-creation by involving customers and their feedback for improved performance. (Vargo & Lusch 2004)

Based on this foundation laid by SDL, Woratschek et al. (2014) proposed a *Sports Value Framework* (SVF) in the context of sport hoping to fill the gap created by different theories and model in sport management which fails to sufficiently explain the phenomenon, hence consider all the actors involved in value creation process. The pioneer of SVF thus believes that value is co-created within a network of different actors (e.g., organisations, customers and other stakeholders). Furthermore, sport provides a

rather unique setting of value creation in marketing research for sports world demonstrating distinguished set of characteristics like uncertainty of outcome, involvement of volunteers and professional, events and competitions, media, broadcasters, fans, their engagement and emotions (Woratschek et al. 2014). SVF thus forwards the idea of value co-creation in three different levels by the means of 10 foundation principles (FP) relevant to sport.

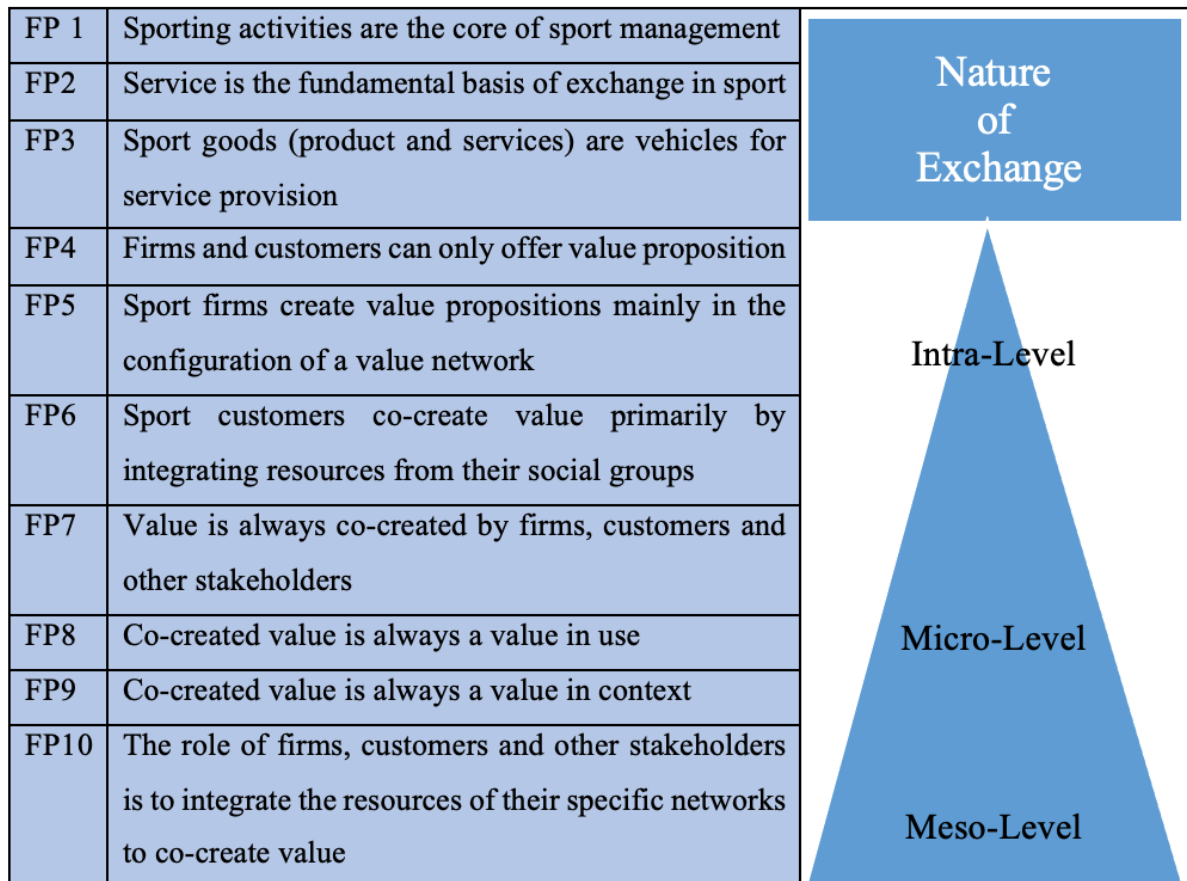


Figure 6. Sports Value Framework (Woratschek et al. 2014)

FP 1: Sporting activities are the core of sport management: A basic interpretation of FP1, sport events as a product or services in sporting context provides a platform for value co-creation.

FP2: Service is the fundamental basis of exchange in sport: Service for service exchange and resource integration are essential aspects of value creation. In the sporting context, the actors are dependent to each other to create certain value. For example: in an sport event the fans and the teams both induced each other's energy to create the atmosphere and the synergy between these two actors creates a value in the stadium.

FP 3: Sport goods (product and services) are vehicles for service provision: Sporting goods can be interpreted as resources that can be integrated into value co-creation process. They manifest the knowledge and skill set of all actors involved to address higher order benefit of needs (emotions, meanings and image).

FP 4: Firms and customers can only offer value proposition: Value propositions are always part of value co-creation process of others as value is always determined by the beneficiary. Putting it in the sporting context, the value proposition of fans by the means of singing and chanting always adds up to the stadium atmosphere and that's an offering.

FP 5: Sport firms create value propositions mainly in the configuration of a value network: Value creation involves the participation of various actors and sports firm/organizations provides the network of partners by linking up various actors. This value proposition of sports firm thus can be best described with the value configuration of value network.

FP 6: Sport customers co-create value primarily by integrating resources from their social groups: Interaction of customers within social groups also leads to value. In sporting context, fans often act in a group and/or influenced by other fans so it's a much different experience in watching football in stadium with half sold out or sold-out arena. Here the resource integration process helps co-create value of the event and the influence of social group played an important role.

FP 7: Value is always co-created by firms, customers and other stakeholders: The nature of value co-creation is collaborative meaning that all the actors involved in value co-creation creates value for themselves and value for others. For instance, a fan attending one of the in Olympic game contributes to the stadium environment by his presence and at the same time he derives value by feeling part of something grandeur, similarly the sponsors strengthen their branding being a part of Olympic whilst Olympic also generates a good revenue from sponsors. All in all, value is co-created by the interaction and contribution of all stakeholders.

FP 8: Co-created value is always a value in use: As value creation requires the interaction of different social actors, the individual outcomes varies based on the nature of interest and participation of these actors. For instance, different visitors might come out of different

experiences attending a same football match based on their specific interest. Thus, value emerges from the actual use of products which is also a 'value in use'.

FP 9: Co-created value is always a value in context: The context dependance of value co-creation implies that resources integrated in the value co-creation depends upon specific context. For instance, the value of the new skis always depends upon the specific context they are used.

FP10: The role of firms, customers and other stakeholders is to integrate the resources of their specific networks to co-create value: The 10<sup>th</sup> FP thus concludes that value co-creation in sport management works in network-with-network model where all individual actors in the network are required to integrate their value propositions with the value proposition of others. A good example is a ski tourism where the resources of resorts, hotel, restaurants, ski schools and many more are integrated.

Moreover, the pioneer of SVF suggest the analysis of value creation be made on three different levels as depicted in the figure depending upon the matter of interest.

*Intra Level:* The first and the most basic level of analysis of value co-creation is intra-level. This level of analysis focuses on problems within a subject or within an organisation that includes activities, attitudes, loyalty and motivation of stakeholders involved.

*Micro Level:* Value co-creation in sport management cannot be solely analysed at an intra-level which is limited to single actors only, rather it needs a micro level analysis of complexity in relationship between sporting firms and customers

*Meso Level:* The meso-level analysis takes in consideration of overall sport market relationship including the network of actors in in value co-creation. As the main purpose of any sporting event is to link different partners to create a successful event the "value network" provides a most suitable of analysis in sport management.

## **4.0 Chapter 4. Research Methodology**

Different researchers use different terms while explaining about the methodology used in their research. It's research design for some whereas it's research approach or research paradigm for other. But with the endnote pointing towards finding appropriate way to answer their research questions, research methodology refers to the way the research is approached and conducted. According to Frisby (2005) cited in Morse and McEvoy (2014), "researchers must be open to identifying the paradigm best designed to explore the topic at hand, and then base their choice of research methodology upon which method best meets those needs as it is important to utilize research design that are best method for answering research questions at hand."

### **4.1 Qualitative and Quantitative Paradigms**

In academic research, researchers approach their study in two different paradigms: qualitative and quantitative and the reasoning behind choosing different paradigm is the underlying differences in 'worldview' in researcher's mind (Morse and McEvoy 2014). Qualitative researchers possess a constructivist worldview which focuses on observation and behaviour whilst quantitative research approach the research with post-positivist worldview, which is more concerned with "experimental strategy of inquiry and pre-and post-test measures". Thus, in qualitative research, "the researcher seeks to establish the meaning of a phenomenon from the views of participant" whereas the focus of quantitative researcher is pointed towards, "testing theory by specifying narrow hypotheses and the collection of data to support or refute the hypotheses". (Creswell 2009 cited in Morse and McEvoy 2014) Moreover, qualitative and quantitative research are conducted in different research setting. Qualitative research is conducted in natural settings, attempting to make sense of, or interpret, phenomenon in terms of the meaning people bring to them whereas quantitative research choose laboratory setting for experimental purposes. As a result, qualitative approach focuses on "how social experience is created and given meaning" whereas quantitative studies "emphasize the measurement and analysis of casual relationships between variables, not processes." (Denzin & Lincoln 2005 cited in Morse and McEvoy 2014)

Based on this analysis of qualitative and quantitative paradigm, this research align more with the worldview and experimental setting emphasized by the quantitative methodology. First,



the aim of the research is to measure the sustainability in Finnish Football in quantitative value. Second, the research takes no further steps to explore on the cause-and-effect relationship phenomenon including views of the participant. Third, the research will be conducted in Responsiball setting which does not emphasize the field or natural setting, rather they have their own tools developed to measure the sustainability ranking of leagues and football clubs based on their ESG commitment. Indicators are weighted and scored in Responsiball terms, and the result will provide the actual measurement in terms of ranking of the league, of the club.

## 4.2 Responsiball Tool

Responsiball tool is the benchmarking tool used to measure the ESG commitment of football clubs. The tool includes 46 indicators across 3 main pillars: Governance, Community and Environment. The indicators are tailored by Responsiball based on their own analysis of them indicators being apply able by all clubs.

## 4.3 Responsiball Pillars and Indicators

The benchmarking tool developed by Responsiball to measure the ESG commitment of football clubs consists of 3 pillars and 46 indicators: 15 in Governance, 13 in Community and 18 in Environment.

Governance Pillar	
Issue	Indicator
Organisational structure	Information of the highest governance body is available Supporters are democratically represented within the club and have direct access to a decision-making structure There is at least one female representative on the superior decision-making body (board) at the club
Constitution, statues or charter	The club´s constitution, statues and /or charter are available on the website
Code of conduct	The club code of conduct is available
Communication	The club reports on its CSR/ Sustainability activities The club publishes player remuneration information The contact information for a CSR/ Sustainability contact is available

Reporting	A CSR/ Sustainability report is available on the website A Financial report is available
Sponsorship	The club engages with the club sponsors on CSR/ Sustainability initiatives
Supply Chain Management	The club has a sustainable purchasing procedure in place An equal opportunity policy is in place
Safeguarding	The club has a policy in place to protect the welfare of children playing for the club's youth programmes Rules and regulations are available for visitors to the stadium
Community Pillar	
Issue	Indicator
Barrier-Free Access	Match day accessibility information is provided for disabled supporters The contact information for a Disability Access Officer is available
Ticketing	The club offers concessionary ticket prices to encourage access for spectators with lower income levels The club invites vulnerable groups to match Ticketing initiatives are available to encourage family access
Community development	The club works in local schools or youth programmes The club works with players to ensure their involvement in school/youth programmes The club works with governmental and/or non-governmental organisations (NGOs) on community engagement projects
Fanwork/ Security	The club work with a fan worker or fan work organisation to maintain dialogue with fans The contact information of a Supporter Liaison Officer is available

Health and Safety	<p>A smoking restriction banning use of tobacco within the perimeters of the stadium is enforced</p> <p>The club has a responsible drinking policy</p> <p>Food menus are available for fans to check online (with healthier options available)</p>
Environment Pillar	
Issue	Indicator
Procurement	The club has a local purchasing policy
Transport	<p>The club provides its own, or supports fan organised, transportation schemes for away games</p> <p>The club organises or supports fan- organised car pooling</p> <p>Public transport discount is available upon purchasing match ticket to encourage public transport</p> <p>The club promotes walking and cycling to its stadium, and provides cycle locking facilities</p>
Waste	<p>The club separates waste produced</p> <p>A waste management policy is in place with the objective to reduce the amount of waste</p> <p>Total waste production is reported by the club</p>
Water	<p>Water-saving methods are in place</p> <p>Total water consumption is reported by the club</p>
Energy	<p>The club actively uses renewable energy</p> <p>Methods are in place to reduce the amount of nonrenewable energy consumed</p>
Emissions	<p>Total CO2 emissions are reported by the club</p> <p>CO2 emissions are compensated</p>
Environmental sensitization	<p>Players are involved in environmental sensitization projects</p> <p>There is a commitment to raise awareness of environmental initiatives</p>
Certification	The stadium construction has achieved an environmental certification

*Table 1. Responsiball pillars and indicators*

The governance pillar includes the issue like organizational structure, codes and constitution, communication and reporting of finance and CSR/sustainability activities. The community pillar considers issues related to ticketing, fan work/security, barrier free access and club's co-operation and involvement in community development projects. The Environment pillar addresses the issue of sustainability related to waste, water, energy, carbon emission, sensitization and recognition.

#### 4.4 Data Collection

This research follows the same data collection technique used by Responsiball project while benchmarking the football clubs to produce the Responsiball Rankings. Thus, the data source of this research is the websites of the 12 Veikkausliiga clubs, and their content data. But before starting the data collection, it was important that the researcher have enough knowledge about the indicators used by the Responsiball tool. Thus, a thorough study was done on the issues and indicators used in the benchmarking tool as a first step of the data collection so that they make sense to the researcher in the first step. This process of adequately understanding the indicators also simplifies the search later on data collection process by providing hint to the researcher about the chances of availability of specific information in specific section of the club's website. The data collection then started by browsing through the website of the clubs and providing points based on the availability of required information. Each club got 2 points for having the sought-out information published in their website and 0 for missing them. But few indicators also have the provision of 1 point based on the quality of information published by the clubs. As the points are assigned on each indicator, the Responsiball tool made the automatic calculation of points and percentage under each pillar for every club, also provided the clubs overall score on all three pillars. Additionally, the tool also calculated the minimum, maximum and average scoring on each pillar to provide the overall minimum, maximum, and average of the ranking.

Thus the 12 clubs were ranked based on the total score they secured from the ranking. The total score of the club in each dimension is the sum of their scores in each indicator in that dimension and the final score is the average of sum of all three dimension. Accordingly, the final score of the Finnish Football in term of **Responsiball ranking/score** is the average of sum of final scores of 12 clubs.

$$\text{Responsiball ranking of Finnish Football League } (\bar{x}) = \frac{\sum x}{n}$$

## **4.5 Data Analysis**

The analysis of this research is performed in three different levels: analysis of league, analysis of club, analysis of performance of clubs on Responsiball issues and indicators. The analysis of the league is based on the overall scores of clubs in all three dimensions of Responsiball ranking. Similarly, the analysis of the club is based on their overall score in each dimension of Responsiball ranking. Moreover, the analysis of the club's performance on Responsiball issues and indicators is the breakdown of the overall scores in each dimension, and how the club showed their commitment in each issue and indicators of Responsiball ranking.

## **4.6 Ethical Considerations**

As it is mentioned in the above paragraphs that this Research uses Responsiball tool while measuring the ESG commitment of the Veikkausliiga clubs and the Responsiball tool is tailored by Responsiball project for which the researcher have no contributions at all. In the overall development of this thesis, researcher is well concerned about this ethical consideration and the need of consent to use the tool developed by Responsiball. So, the researcher attempted to contact the Responsiball project for the consent, also tried to use the help of one of the professors at Molde University college who have introduced the researcher with the project back in 2021. Despite of the attempt, the researcher never heard back from the project, thus used the same tool which he used while benchmarking the Norwegian Football in 2021.

## **4.7 Philosophical positioning of research**

Burrell and Morgan (1985) have presented the two independent dimensions based on the sociological issues of 1960s (the sociology of radical change and the sociology of regulation) and later mixed them with the issues of late 1960s and early 1970s (subjective and objective) to define four distinct sociological paradigms. According to them, there exists mutual relationship between these paradigms for each of them sharing some common set of features with the paradigm lying next to them both horizontally and vertically, also they are different for each of them identifying a separate social scientific reality hence defining the fundamentally different perspectives for the analysis of social phenomenon. They also believed that the four paradigms; radical humanist, radical structuralist, interpretive and

functionalist can be utilized for the analysis of different social theories based on their metatheoretical assumption reflected in the research work.

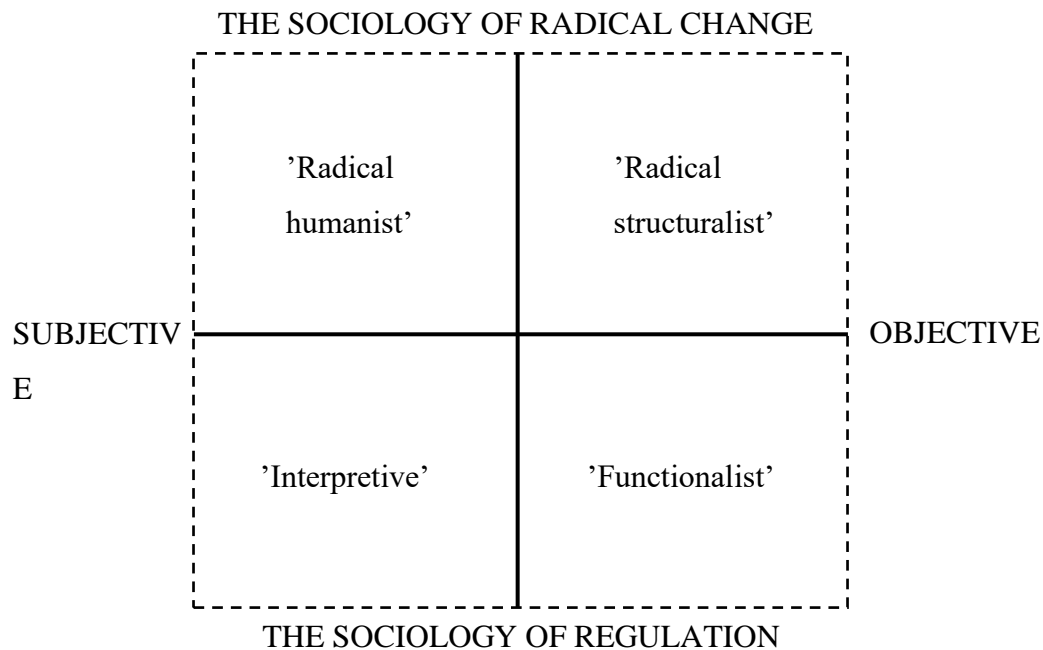


Figure 7. Four paradigms for the analysis of social theory by Burrell & Morgan (1985)

*The Functionalist paradigm:* Rooted within the sociology of regulation and embracing the objectivist point of view, this paradigm seeks to provide the rational explanations of social affairs. It is concerned with the effective regulation and control of social affairs, thus seeks to provide the explanation of social status quo, order, consensus, integration, solidarity, need satisfaction and actuality. This paradigm believes in cause and relationship effect of social problems, thus orients itself to find the pragmatic solutions to these social problems.

*The Interpretive Paradigm:* Rooted with the sociology of regulation, interpretive paradigm believes in analysing the social phenomenon subjectively hence provide the implicit definition of problems. Interpretive theorists believe that “social reality, insofar as it is recognized to have any existence outside the consciousness of any single individual, is regarded as being little more than a network of shared assumptions and intersubjectively shared meanings.” So, they seek out for the source of reality to understand the essence of everyday world. Interpretive paradigm thus seeks to provide the explanation of issues relating to the nature of social status quo, order, consensus, integration, solidarity, need satisfaction and actuality.

*The Radical Humanist Paradigm:* Rooted with the sociology of radical change, this paradigm views societies as being composed of negative elements and controlled by a dominant powerful system. The evaluative critical viewpoint on the existing social phenomenon is the trademark of this paradigm. Radical humanist theorist believes that “the consciousness of man is dominated by the ideological superstructures with which he interacts, and that these drive a cognitive wedge between himself and his true consciousness.” Thus, this paradigm critically approaches that wedge lying in man’s head to release him from the falseness of society., deprivation, and potentiality. With subjective interpretation of the social phenomenon focusing on human consciousness, Radical Humanist Paradigm seeks to conceptualize the radical change, modes of domination, emancipation, deprivation, and potentiality.

*The Radical Structuralist Paradigm:* Rooted with the sociology of radical change, this paradigm focuses on the structural buildup and relationships within a social world. Radical Structuralist theorist believes that “contemporary society is characterized by fundamental conflicts which generate radical change through political and economic crisis.” Central to their viewpoint is the radical change which they believe is inbuilt within the system, thus explains the structure and power relation in society. With objective interpretation of the social phenomenon, Radical Structuralist Paradigm seeks to explain the radical change, emancipation and potentiality in an analysis that emphasizes structural conflict, modes of domination, contradiction, and deprivation.

As it is mentioned earlier that the aim of this research is to explore on the ESG commitment of the Veikkausliiga clubs to find out the sustainability and social responsibility ranking of Finnish football, the scope of this research does not extend far from providing the explanation of the results which functionalist paradigm referred to as the status quo. Neither the research seek to provide any critical evaluative viewpoint based on shared assumption, nor address the conflicts and modes of domination which could have impacted the result of this research. The research however seeks to provide a set of recommendations based on the findings of the research in the form of pragmatic solutions to the problem. Based on all these evaluations, this research is positioned to fall under functionalist paradigm

## 5.0 Chapter 5. Findings & Discussion

This section of the study presents the findings of the study along with discussion.

### 5.1 Responsiball ranking of Finnish Football

The findings of this research shows/reveals that Finnish Football league is 23.74% committed to ESG implementation with an average score of 32.16% in governance dimension, 29.58% in community dimension and 9.50% in environment dimension. These numbers in form of the final score further means that Finnish Football clubs are 23.74% committed to ESG issues in average with their governance and community related commitment being stronger than environment issues. The 2022 league champion HJK finished first on the ranking with overall score of 50.66%, also remains the only club to secure the bronze level certification (if audited by RESPONSIBALL) with no pillars falling below 30% marking. When the second place FC Inter scored 33%, clubs from Vaasa; VPS and Helsinki; HIFK finished on the bottom of the table with 12% and 11.66% respectively.













Club Pillars	Score in percentage			
	Governance	Community	Environment	Overall Score
 HJK	53	38	61	50.66
 FC Inter	50	46	11	35.66
 FC Honka	40	35	11	28.66
 FC Lahti	40	31	14	28.33
 Kups	33	38	11	27.33
 IFK Mariehamn	47	23	0	23.33
 SJK	13	38	6	19.00
 Ilves	40	15	0	18.33
 AC Oulu	7	38	0	15.00
 HIFK	27	15	0	14.00
 FC Haka	23	15	0	12.66
 VPS	13	23	0	12.00
Result ( $\bar{x}$ )= $\frac{\sum x}{n}$	32.16	29.58	9.50	23.74

Table 2. Responsiball ranking of Veikkausliiga Clubs



The governance score of Finnish men's football is 32.16% meaning that Finnish football clubs are 32.66 % committed in average to good governance issues like diversity in board, transparency, communication and reporting. Whilst governance becomes the most achieved among three ESG pillars, the score 32.16 percentage also depicts the fact that many indicators in governance dimension are still to be explored by Finnish Football. When most of the governance related issues are found addressed by the champions HJK (53%), AC Oulu, a club from northern Finland regarded only 7% of these issues.

Quite close to the governance ranking, the commitment related to community issues are addressed 29.58% by Finnish Football in 2022. Ticketing issues like offering concessionary ticket prices to encourage spectators with lower income levels and development issues like working with local school or youth programme were followed by majority of Veikkausliiga clubs to keep up with this score community related commitment. Addressing 6 of the 13 indicators in community dimension, FC Inter secured 46% score to finish top in community ranking whereas three other clubs HIFK, FC Haka and Ilves all scored 15 % to share a joint lowest spot.

Finnish Football overall score of environment ranking is 9.50% which also depicts the fact that environmental issues are less of a priority in Finnish clubs. With 6 of a 12 Veikkausliiga clubs failing to score a single point in environmental dimension, only HJK (61%) performed good enough to secure the 9.50% result in overall calculation. Whilst the five other clubs have addressed one, two, or three indicators of the total 18 to secure 6%, 11% and 14 % score respectively, 6 clubs have completely failed to address the environment issues in their website.

## **5.2 Responsiball Scores**

The results of this study were derived by benchmarking the Veikkausliiga clubs based on 3 pillars of ECG commitments. A Responsiball tailored benchmarking tool, each pillar consisted of certain number of issues and indicators and the scoring was based on whether the club will meet or does not meet the terms of each of these indicators. The clubs secured either 2 or 1 points for meeting the criteria and 0 points for not meeting them. Supporting to the Responsiball ranking of the clubs, this section of the research presents the Responsiball scores secured by all 12 Veikkausliiga clubs.

## Responsiball pillar 1: Governance

The governance dimension of Responsiball Ranking includes 8 issues with 15 indicators. The graph below shows how 12 Veikkausliiga clubs perform on governance dimension.

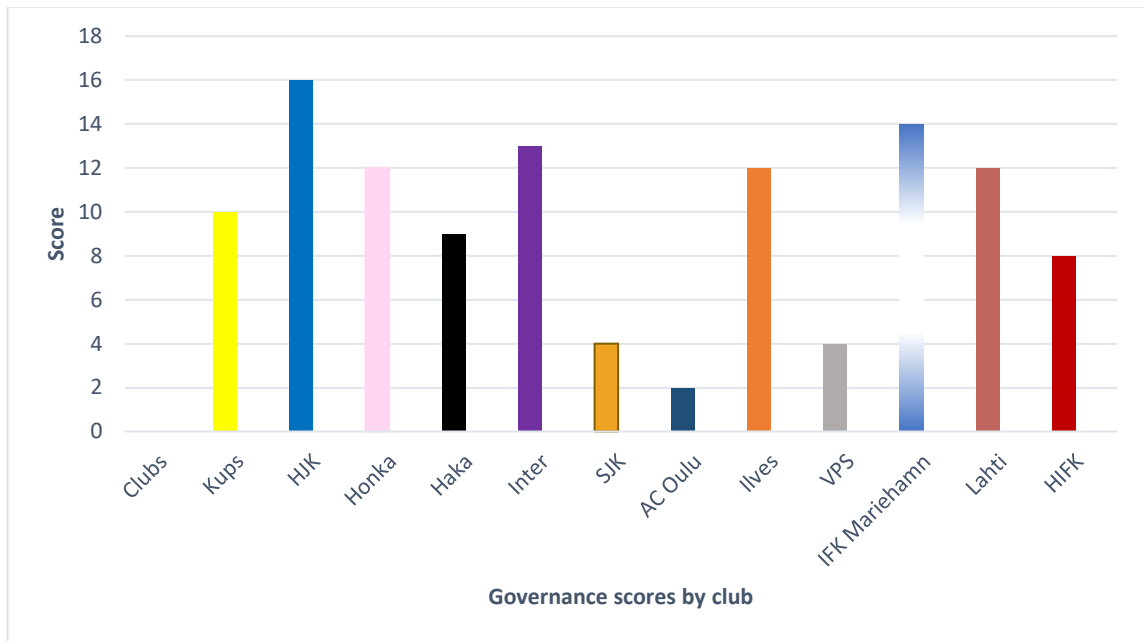


Figure 8. Governance scores by Veikkausliiga clubs

HJK tops the list of Responsiball score in governance dimension with 16 points addressing 9 of the 15 indicators. IFK Mariehamn finished second with 14 points and FC Inter score 1 less to settle in third. When, FC Honka, Lahti and Ilves all scored 12 to share the joint fourth place, AC Oulu scored the least 2 points to finish last.

## Responsiball Pillar 2. Community

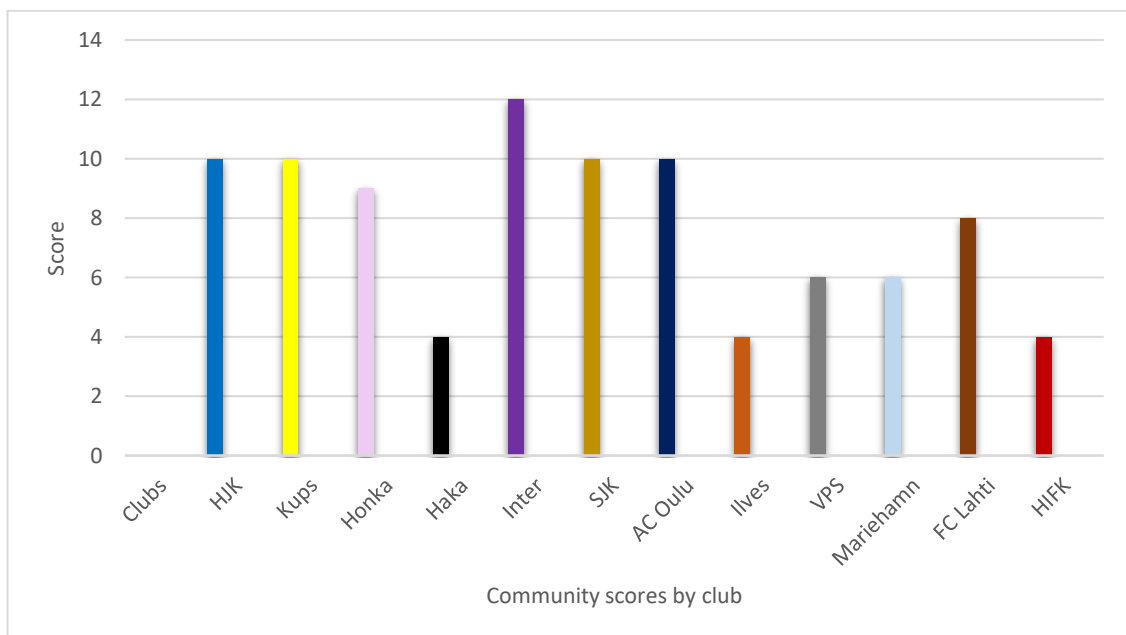


Figure 9. Community scores by Veikkausliiga clubs

FC Inter scored the most 12 points addressing 6 of the 13 indicators in community dimension. When HJK, KUPS, SJK and AC Oulu all scored 10 points to share the joint second spot, FC Haka, Ilves and HIFK all scored 4 points to secure their place on the bottom of the community table.

### Responsiball Pillar 3. Environment

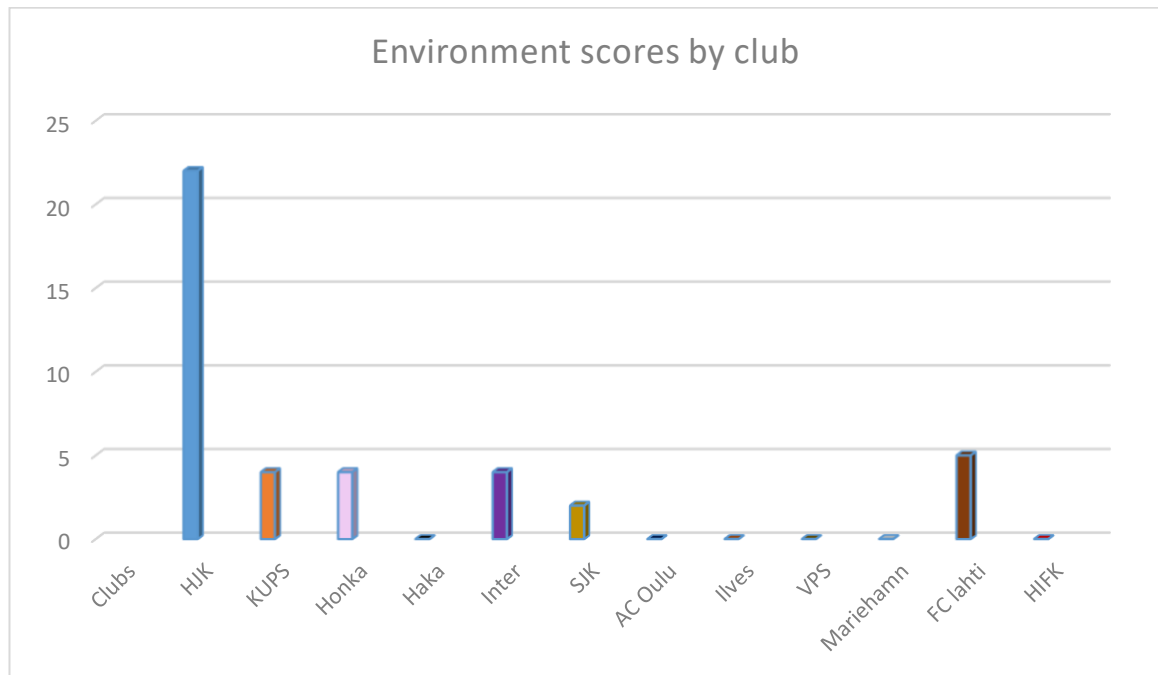


Figure 10. Environment Scores by Veikkausliiga clubs

Only half of the Veikkausliiga clubs manage to score the points in environment dimension. HJK, one more time lead the board with 22 points committing to 11 of 18 indicators. 2<sup>nd</sup> place FC Lahti scored 5 and the joint third place KuPS, Honka and FC Inter 4 each. The last place SJK address only one indicator in environment dimension to score 2 points.

## 5.3 Interpretation of Results

This section of the study presents the findings on Responsiball issues and how in general the club scores on each indicator. The final table of the scores in each indicator is attached on the appendix section of this research.

Responsiball Pillars and Issues		
Governance	Community	Environment
Organizational structures	Barrier Free Access	Procurement
Constitution, statues or charter	Ticketing	Transport
Code of Conduct	Community development	Waste
Communication	Fanwork/ Security	Water
Reporting	Health & Safety	Energy
Sponsorship		Emissions
Supply chain management		Environmental sensitization
Safeguarding		Certification

Table 3. Responsiball Pillars and Issues

### Issue 1: Organizational structure

All the clubs in Veikkausliiga except for AC Oulu have published the information regarding the highest governing body of the club in their website. Some clubs have the photos published with the name, phone number and email addresses of the board members, whilst some consisted of just names. As a result, it was difficult to figure out whether these board members represent male gender or female gender to allocate data for the third indicator, “there is at least one female representative on the superior decision-making body (board) at the club”. Thus, the points are allocated based on the researchers assumption of whether the names represent male or female gender which leads to a result indicating that two third of the Veikkausliiga club possess at least on female member in the board. FC Lahti, VPS, AC Oulu and KUPS are the clubs lead by only male members on board. The second indicator within the issue organizational structure talks about supporters representation in decision making structure. No clubs in Veikkausliiga have published anything about democratic representation of supporter in the board except for HIFK which openly invites their supporters to become the shareholder of the club in their website. Not only HIFK wants to be the club owned by its community of supporters hence directly influence the decision-making process, but they have also published the price per share in their website including the minimum subscription to become a shareholder. Moreover, there is also a news article published on the FC Haka´s webpage which invites its supporters to become a shareholder of the club with no mentioning of their impact and influence in democratic decision making

rather than some of them shareholders getting invited for the club organized dinner party if they invest more than 1000 euros.

## **Issue 2. Constitution statutes or charter and code of conduct**

Only 5 out of 12 Veikkausliiga clubs have published the club's constitution on their website. When HJK, Kups, Honka and Ilves have their constitution available as a website content, IFK Mariehamn have published the material bank in their website from where the club's charter can be accessed by clicking a pdf link. Despite of only five clubs making their statutes available in the cloud, the majority 9 clubs have published the club's code of conduct in their website of which only Kups and IFK Mariehamn have specific policies for specific stakeholders like players, management, parents and sponsors. SJK, VPS and HIFK's are among the three club's that does not have their code of conduct published.

## **Issue 3 and 4. Communication and Reporting**

Communication and reporting creates a solid base for this research and the overall aspect of the findings part is based on the communication and reporting strategy of the Finnish Football clubs. Only 6 of the 12 Veikkausliiga clubs have reported their CSR/ sustainability related activities in their website with only FC Inter providing the detailed information about their CSR projects. FC Inter thus secured the 2 full points on the sixth indicator of governance whereas five other clubs including HJK, FC Honka, AC Oulu, Ilves and FC Lahti all accumulated 1 point each for their reports not meeting the international standards as of Responsiball. Despite of half of the Veikkausliiga clubs reporting a CSR/ sustainability related activities on their website only four clubs; HJK, Honka, Inter and Ilves have made public of their sustainability report in their website. Moreover, FC Inter remains the only club to have published the contact information of their CSR/ sustainability officer. Keeping more of the transparency, the club's financial statement has been published by 7 Veikkausliiga clubs in their respective website. However, the information on player remuneration is not reported by any of the Veikkausliiga clubs. Clubs like FC Haka and FC Honka have mentioned about the total wages in their financial statement but failed to mention whether the fees spent were the salaries paid to the player or that also includes the salaries paid to the club's staff.

## **Issue 5 and 6: Sponsorship and Supply Chain Management**

The sponsorship issue of governance related indicator refers to whether the club engages with its sponsor on CSR/ Sustainability initiatives. When majority of the Veikkausliiga clubs were found not taking this issue seriously, 3 clubs namely HJK, FC Inter and FC Haka seems to engage with the club's sponsor on CSR/ sustainability related activities. When HJK and FC Lahti tells the story of their partnership with one of the leading sports accessories and equipment supplier brand Adidas hence using the sustainably produced jerseys from the recycled plastic materials, FC Inter shares the story of their enablers for Interaction like Turku Energia, Aktia and Alfons Håkans to run the electric wheelchair soccer futsal for people with mobility issues. These 3 clubs also believe in sustainable purchasing policy by encouraging the co-operation with sustainable partners. Unfortunately, none of the Veikkausliiga club have equal opportunities policy in place.

## **Issue 7. Safeguarding**

The safeguarding issue of ESG governance in Responsiball ranking represents two indicators implies to the protection of child welfare in club's youth programme and the availability of rules and regulation for the visitors in the stadium in club's website. The result of the benchmarking unveils that only two clubs in Veikkausliiga (KuPS and IFK Mariehamn) have child protection policy published in their website. Regarding the stadium safety, stadium rules and regulations are published by HJK, VPS and IFK Mariehamn, whilst FC Lahti posted a simple link to the Veikkausliiga regulations in their match information page.

## **Responsiball pillar 2: Community**

The community dimension of Responsiball Ranking includes 5 issues with 13 indicators. The graph below shows how each Veikkausliiga clubs performed on each indicator along with the total points secured to analyse their commitment level on community dimension of ESG governance.

## **Issue 1: Barrier-free Access**

This issue in community dimension of ESG governance proposed by Responsiball project indicates the information provided for disabled supporters on a matchday regarding accessibility factors like parking facilities, entrance to the stadium, availability of commentary headsets, also the contact details of Disability Access Officer (DAO) in case of

emergencies or other queries situation. Whilst 5 Veikkausliiga clubs; HJK, KuPS, FC Honka, SJK and VPS all published the matchday accessibility information to their supporters with very general information about where the stand for wheelchair supporter are located, no clubs in Veikkausliiga have published the information of their DAO for emergency and risk situations.

### **Issue 2: Ticketing**

Ticketing is another issue checked by the Responsiball ranking to measure the ESG commitment of the football clubs. Ticketing issue covers the indicators like concessionary ticket prices to encourage family, vulnerable groups and people with lower-level incomes like students, pensioners and in case of Finland the military reserves. Almost all of the Veikkausliiga clubs have published the ticket related information in their website including the discount in ticket prices for lower income level visitors. The only club failing to address this ticketing issues remained FC Honka with no such information about tickets available in their website. However, for some clubs in Finnish football ticketing issues are handled by third parties like lippu.fi, Ticketly and Ticketmaster for which the club lacks the ticket related information in their website. Despite of all 11 Veikkausliiga clubs having the provision of concessionary ticket prices to encourage people of all income levels, only 3 clubs FC Haka, FC Oulu and IFK Mariehamn have the offered family discounts on purchasing the ticket for their home matches. Regardless of majority of these Finnish top division clubs delivering on ticket related issues, FC Inter remains the only club to invite vulnerable groups to the matches. The news article published on 17.8.2022 in the club's website also pledge to feature the FC Inter Powerchair electric wheelchair football team during the last home match of Veikkausliiga regular season between FC Inter and KuPS.

### **Issue 3: Community development**

Community development issues of ESG governance in Responsiball ranking lists issues like the club's work in schools or youth programmes, their players involvement in such programmes, also the co-operation with the government and non-governmental organisations delivering the community engagement projects. Majority of Veikkausliiga clubs runs the youth academy of their own, also works with the local schools by providing trainers and training facilities to the kids. When all 10 Veikkausliiga clubs gather 2 points each on this category, FC haka and FC Honka fails to secure a point for them missing the information regarding their work with youth/local schools on their website. Similarly

majority 7 out of 12 Veikkausliiga clubs have missed out on the information regarding their co-operation with the government and/or NGOs while delivering community engagement projects. Only HJK, KuPS, Fc Honka, FC Lahti and FC Inter secured 2 points on this indicator of ESG commitment. Last but not the least, majority of Veikkausliiga club's fails to report about their players involvement in youth settings, whilst AC Oulu remains the only club to mention about organizing football schools together with its partners that are hosted by AC Oulu players and coaches.

#### **Issue 4: Fan work and Security**

According to Responsiball Ranking, fan work organization is often an NGO, or the fan worker is employed by an NGO. The findings of this research suggests that 5 out of 12 Veikkausliiga clubs have addressed their fan work organization in their website. KuPS, FC Honka, FC Inter, SJK and AC Oulu being these 5 clubs, only FC Honka, FC Inter have published the contact details of their Supporter Liaison Officer (SLO) in their website. However, FC Lahti in their match information page have mentioned Kimmo Härkönen as the club's security manager, also published his phone number in bold letters despite having to feature fan/fan work organization in any section of their website.

#### **Issue 5: Health and Safety**

Responsiball's health and safety includes three indicator featuring enforcement of smoking ban inside the stadium, responsible drinking policy and availability of food menus online for the visitors. When all the Veikkausliiga fails to meet with the two former indicators despite majority if not all clubs having a provision of designated area for smoking and drinking, three clubs HJK, SJK and FC Honka have contributed on health and safety issues by publishing the food menus available online. Both SJK and HJK have secured two points each for providing menus with the availability of healthier options whereas FC Honka secured only one point for publishing a simple menu with limited list of items to purchase on the matchday.

#### **Responsiball Pillar 3: Environment**

The environment dimension of the Responsiball ranking consists of 8 issues and 18 indicators. The graph below shows how each Veikkausliiga clubs performed on each indicator along with the total points secured to analyse their commitment level on environment dimension of ESG governance.



### **Issue 1. Procurement**

The procurement issue of environment dimension in Responsiball Ranking refers to the club's policy that address the significance of having local purchasing policy based on distance and authority. Only 3 clubs HJK, FC Inter Turku and FC Lahti seems to have encouraged the idea of local purchasing procedure by choosing the local partners like Remeo, Sinebrychoff, Pelican Rouge, Kotka mills, Turku Energia and Reissu Ruoti, whilst clearly mentioning about their move to sustainability in the responsibility section of their website.

### **Issue 2. Transport**

An attempt to minimize the carbon footprint during the games, the transport issues covers indicators like carpooling for matches, organised transportation schemes for away games, transportation discount along with encouraging cycling or walking to matches. The result of this benchmarking reveals that no clubs in Veikkausliiga provides discount in public transportation tickets on purchasing match tickets so as to encourage the use of public transportation during the matches. Similarly, no clubs have talked about the club/fan organized carpooling or ride sharing options in their website. However, several news articles published on the club's website proves that 3 clubs (Kups, FC Honka and FC Inter) organize, also supports the fan organised transportation schemes for away games. Furthermore, HJK, Kups, FC Honka and SJK mentions about their commitment to environmental protection, hence encourage walking and cycling to the stadium whilst providing cycle locking facilities to the visitor. FC Lathi makes a similar commitment but without mentioning anything about the availability of cycle locking facilities nearby Lahti stadium.

### **Issue 3. Waste**

The third issue on environment dimension is waste which includes the indicators related to waste management policy, separation, also the reporting of total waste production by the club. The benchmarking result of Veikkausliiga on waste issue is considerably low with majority of the clubs failing to have the waste management policy in place in order to reduce the amount of waste produced, in the club, separate waste produced, also reporting on total waste production. When HJK remains the only club to have waste management policy in place including the only club to report on total carbon emission on 2022 (i.e.,41.3 Ton), FC

Lahti alongside HJK show some emphasis on promoting environmental values by separating the waste product produced by the club.

#### **Issue 4, 5 and 6. Water, Energy and Emission**

When the issues of water remains the most ignored by Veikkausliiga clubs with all of the clubs failing to report about the total water consumption by the club including the water saving methods to reduce the consumption, energy and emission issues are addressed only one club i.e., HJK. HJK as a club report on the topics of energy consumption and carbon dioxide emissions. The only club to actively use renewable energy, HJK also have a method in place to reduce the use of non-renewable energy in place, also compensate on carbon dioxide emission by the club.

#### **Issue 7 and 8. Environmental sensitization and Certification**

Environmental sensitization and certification issues of Responsiball Ranking appraise the indicators like club's commitment to raise awareness regarding environmental initiatives, players involvement in environmental sensitive projects and the achievement of environmental certification by stadium used by the club. The result of this benchmarking revealing that no stadium homed by Veikkausliiga clubs receiving an environmental certification while construction, only HJK shows some commitment to raise awareness of environmental initiatives. Furthermore, with no such evidence of any Veikkausliiga club's players being involved in environmental sensitization projects, the result on environmental sensitization and certification issues is as low as 2 points out of possible 36.

### **5.4 Good practices in Finnish Football**

The total of 46 indicators proposed by Responsiball ranking under effective ESG governance by a sports club, Veikkausliiga clubs succeed to meet 34 of them indicator which lays a foundation of good practices in Finnish Football. Different clubs have set different examples of good practices in Finland and some of them are discussed below as the findings of this research.

#### **5.4.1 Good Practices in Governance dimension**

Governance dimension is the most committed dimension in Finnish football with maximum 32.16%. Some of the good practices in this dimension of ESG commitment are listed below:

**FC Inter:** Despite of 11 Veikkausliiga clubs publishing the *information regarding the highest governing body* in their respective website only FC Inter have published the more transparent details of their board with the photos, position in the board and contact details in the form of phone number and email-address. This practice of FC Inter is a clear indication of the board being transparent, also address the right of fans and supporters to know who and what kind of people are involved in governing the club. Moreover, the practice also clarifies on 3rd indicator of organization issue in governance dimension about the *involvement of at least one female representative in the board*. FC Inter sets yet another example of good practice in Finnish Football by aligning the InterAction section on their web page which provides a very *detail information of their social responsibility projects including the information of CSR/ Sustainability officer*.

**HIFK Football:** Another good practice in Finnish Football is set by HIFK football by *democratically representing the supporters in decision making structures*. The open announcement of shares to invite supporters and have their say on board further depicts the club's commitment towards democratic norms and values.

**KuPS:** When majority of Veikkausliiga clubs pens down general norms and values of the club in their code of conduct, KuPS RY's 10 yellow promises specified for the management, staff, players and parents sets a good example of publishing *precise code of conduct* in Finnish Football. Moreover, the publication of *child welfare policy* in the club's website by KuPS is a considerable good practice in Finnish Football, which infact is a highly undermined issue by other Veikkausliiga clubs.

**HJK:** HJK continuing to wear the adidas jerseys produced from ocean waste in the form of recycled plastic materials sets a good example of sustainable practice and successfully *engaging with the club's sponsor on CSR/Sustainability initiatives*.

**Veikkausliiga:** The fact that only a handful of clubs have published the stadium rules and regulations in their website, Veikkausliiga webpage consists of rather clear general terms and conditions regarding the stadium safety, rules and regulations which can be followed by all Veikkausliiga club to create a similar draft.

### 5.4.2 Good Practices in Community Dimension

There exists two good practices on the community dimension in Finnish Football.

**FC Haka:** While the ticketing issue in community dimension is addressed by majority of Veikkausliiga clubs by offering the concessionary ticket prices to encourage spectators with lower income level like children, student, pensioner, and conscript in the case of Finland, FC Haka sets an example of good practice by offering family discounts on the matchday tickets. As of 2022 season FC Haka had a provision of family tickets (45 euros) which includes 2 adults and one under 17 years old child. Additionally, the club provides free entry for child aged 10 and below on a purchase of a normal adult ticket of 20 Euros to encourage family access in all their home matches.

**FC Inter:** Another good practice in community dimension is a work of FC Inter under an issue of fan work and security. Unlike majority of the Veikkausliiga clubs, FC Inter addresses the support of two *supporters groups* Ultraboyz and Armada in their club's website, also includes the *contact details of SLOs* representing the groups. With this provision of designated SLO to represent the fan community, FC Inter also showcase their adherence to the UEFA values while playing top series football.

### 5.4.3 Good practices in Environment dimension

Despite of the result of benchmarking indicating that the issues in Environment dimension are less of a concern for majority Veikkausliiga clubs, there are still some takeaways form the environmental and sustainability related practices in Finnish Football.

**FC Inter:** One of the examples of good practice is set by FC Inter addressing the procurement issue in environment dimension. The co-operation between FC Inter and the local energy production company Turku Energia speaks volume about the club working on a *local purchasing policy*. The energy is used to keep the training facilities warm and trainable round the year.

**FC Honka:** Yet another issue related to environmental protection is addressed by FC Honka and its supporters group HK05 by organizing the group trip to away matches. This act of

using the group transportation for longer journeys definitely contributes to check the carbon footprint left by the club.

**SJK:** SJK encourages its players and visitors to walk, bicycle or use the public transportation while attending the matches. The website dedicated to the stadium used by SJK (OmaSPstadion) possess a clear information regarding the approximate distance from the Seinäjoki centre to the stadium, also the location of bicycle park and navigation links of public transportation services.

**HJK:** HJK works in close co-operation with Remeo on waste management issues, which further encourages the energy efficiency practices in the club by using more renewable energy resources. The club is also transparent about the use of non-renewable energy, waste production and carbon emission by the club with the method to reduce the amount in club's everyday operation. HJK's vision to go carbon neutral by 2025 and their co-operation with Lumme Energy to reduce the carbon footprints left by the club is yet another good practice in Finnish Football.

## 5.5 Discussion

As we find out the Responsiball score of the Finnish Football including the Responsiball ranking of the Veikkausliiga clubs and some of the good practices in Finnish Football, the discussion leads to where would Finland stand with this score in the global ranking. The research conducted by Responsiball Ranking in 2021 featuring the top football leagues of 24 countries found that German Bundesliga is the most well governed league based on their ESG commitment. Bundesliga scored a total of 53.07% to top the ranking, whilst second place Danish Superliiga scored only 2.78% less to finish second. Similarly, Swedish Allsvenskan scored 50.17% and Japanese J-league scored 50.14% while finishing 3<sup>rd</sup> and 4<sup>th</sup> in the ranking. When the 14<sup>th</sup> place Norwegian Eliteserien scored 24.99%, the last place Indian Super League scored 1.41%. (Responsiball 2021) Thus, only if Finland have participated in the research and have scored the similar 23.74% points, Finnish league would have taken the place of Mexico in 15<sup>th</sup> spot to finish one spot below the neighboring Norwegian Eliteserien and one above the Mexican Liga MX. Implying to this result of completing 15<sup>th</sup> amongst the league of 25 nations, Finnish Veikkausliiga have to consider improving their ESG ranking put to compete with the upper table leagues of Germany and Denmark. Thus, this section of the research emphasizes on the discussions of good practices

in the global football, whilst providing hint to the Finnish Football and Veikkausliiga clubs how some issues of CSR/ sustainability are addressed elsewhere in the world of sports.

### **5.5.1 Good practices in global football**

As it is mentioned earlier in the study that Veikkausliiga clubs managed to meet 34 of the 46 indicators of Responsiball benchmarking, failing to score a single point on 12 indicators. So, this section of the study tries to address these failed indicators by the Veikkausliiga clubs.

#### **Juventus FC (Italy)**

##### **Issue: Communication**

##### **Indicator: The club publishes player remuneration information**

**Juventus FC** have published player's wages and technical staff costs in their annual financial report 2021. The report includes the expenses on individual player wages and salaries, bonuses, incentives, contributions to social security and henceforth. The report also includes the numbers from the previous season (2021/2020) to provide readers with the overview of change in expenses on player remuneration topics. (Juventus FC, 2021 p173-174)

#### **Clyde FC (Scotland)**

##### **Issue: Supply chain management**

##### **Indicator. An equal opportunities policy is in place**

Guided by the Codes of Practice issued by Equality and Human Right Commission, issues their belief in fairness and equal treatment of all members under their charter and policies. They also expect all their members to abide by the requirements of Race Relations Act 1976, Sex Discrimination Act 1986, and Disability Discrimination Act 1995. (Clyde FC 2022)

#### **Rangers FC (Scotland)**

##### **Issue: Barrier Free Access**

##### **Indicator: The contact information of Disability Officer is available**

The result of the benchmarking depicts that Veikkausliiga clubs lags far behind when it comes to address disability issues. With less than a half of Veikkausliiga club providing a very limited information on accessibility for the disabled supporters, no clubs have the information of Disability officer published on their website. The good practice on this issue

is displayed by Rangers FC with the section “Disability Matters” in their website where they presents the club’s access policy, eligibility for reasonable adjustments, disability services like wheelchair access, induction and loop, commentary and audiovisual assistance, lifts, toilet, and parking facilities for the disabled visitors. Furthermore, the section, “Who can you ask help for” provides information about the club’s access stewards including the contact details of the DAO John Speirs. (Rangers FC, 2022)

### **Hannover 96 (Germany)**

#### **Issue: Ticketing**

#### **Indicator: The club invites vulnerable group to match**

According to United Nations vulnerable groups represents a people/ community who are prone to discrimination and prejudice based on their race, gender, ethnicity, descent, social and economic status. This list of people/community mostly includes people of African descent, indigenous people, Roma, migrants, refugees, asylum seekers, women, and LGBTQI+ people. (United Nations 2022). **#Hannoveristbunt** is one such project in German Football which speaks of diversity and inclusion of vulnerable groups in their home matches. The club believes in building a colorful stand by welcoming everybody regardless of their ethnic and social background, religious ideology, physical or mental impairment, age, or sexual impairment. (Hannover96 2022) As a part of this project, Hannover 96 also invited 3000 refugees to watch their home matches (ECA p70-71).

### **Mercedes-Benz Stadium (Atlanta United/ USA)**

#### **Issue: Health and Safety**

#### **Indicator: A smoking restriction banning the use of tobacco within the perimeters of the stadium is enforced**

Mercedes-Benz Stadium, home for MLS team Atlanta United and professional American Football team Atlanta Falcons. The stadiums smoking policy states that, “Mercedes-Benz Stadium is a non-smoking, non-vaping and tobacco free campus. The use of any tobacco-based products, e-cigarettes, vaporizers, inside the stadium or within the immediate gate plazas, is strictly prohibited.” Furthermore, the caution of being ejected from the stadium has been issued for violators of the stadium policy.

### **Mercedes-Benz Stadium (Atlanta United/ USA)**

#### **Issue: Health and Safety**

**Indicator: The club has a responsible drinking policy**

Mercedes-Benz Stadium showcase yet another best practices in world of football by having alcohol policy in the place which promotes responsible consumption of alcoholic beverages inside the Mercedes-Benz Stadium. The policy has a provision of:

- presentation of valid id on purchase
- no alcohol selling to impaired guest
- drink limit per transaction
- use of compostable cups only in designated section of the stadium
- rights reserved to the management to cut off alcohol sales at its discretion
- ejection from stadium and arrest for passing alcohol to minors
- proof of being at least 21years old while possessing alcohol
- right to refuse the sale
- no alcohol from outside the stadium
- disposition of alcohol beverages before exiting the venue

**Derry City Football (Ireland)****Issue: Transport****Indicator: the club organise, or support fan organised car pooling**

Despite of some Veikkausliiga clubs and their fan organization involves themselves in organizing away trips addressing the issue of transportation, there exists no such evidence of any clubs posting about the carpooling. One of the good practices of carpooling can be found in the news article published by Derry City Football Club in Dublin, where the involvement of the club in organizing travel to away games around Ireland is highlighted along with more practical issues like ride sharing and carpooling to away games like Cork and Limerick.

**Borussia Dortmund (Germany)****Issue: Transport****Public transportation discount is available upon purchasing match tickets to encourage public transport**

Yet another environmental initiative is practiced in German football with Borussia Dortmund (BVB) including the public transport fee in their match tickets to encourage the use of public transport. The information page in BVB's webpage mentions that "Each ticket already includes the fee for the use of public transport-2<sup>nd</sup> class in the VRR (Rhine and Ruhr



Public Transport Association) area, meaning that it can be used as a train ticket. Long-distance trains such as IC and ICE are not included in the ticket price.”

### **Manchester City/United (England)**

#### **Issue: Water**

#### **Indicator: Water saving method are in place.**

Addressing this issue of water, English club Manchester City Football Club (MCFC) talks about their 12m liter rainwater harvesting tank City Football Academy in their sustainability report 2022. The tank is used to fulfill the industrial need of the club including the irrigation of the main pitch in Etihad stadium. (Sustainability Report MCFC 2022 p11) Another English Club, Manchester United in their environmental policy statement mentions about installment of rainwater harvesting to reduce water consumption in all their sites while managing the water use in the club. (Manchester United 2017)

### **Manchester City (England)**

#### **Issue: Emissions**

#### **Indicator: CO2 emissions are compensated**

Only HJK reporting about the total CO2 emissions by the club, none of the Veikkausliiga clubs have talked about the initiatives club are taking to compensate CO2 emissions by the club. Addressing the issue of compensating the carbon footprints, Manchester City FC in their sustainability report 2022 have mentioned about their initiatives of planting 2500 mature trees, hedgerow, wildflowers, wild grass, meadows, and establishing a series of swale and ponds in City Football Academy site during 2014. Additionally, MCFC also manages around 11 hectares of green space, of which 22% consists of trees and space of high ecological value actively managed to promote biodiversity (Responsiball 2016).

### **Arminia Bielefeld (Germany)**

#### **Issue: Environmental sensitization**

#### **Indicator: Players are involved in environmental sensitization programmes**

Arminia Bielefeld, the club in Germany while addressing the issue of environmental sensitization, involved it's players in the large tree planting campaign in the Teutoburg Forest. The campaign launched under the motto, “(D) A Tree for Teutoburg Forest”, planted more than 20,000 trees, also got continuously monitored with the help of future donations.

The club partnered with its fans, sponsors, employees, the executive committees and the management of German Sports Club to successfully conduct the campaign.

### **Mercedes-Benz Stadium (Atlanta United/ USA)**

#### **Issue: Certification**

#### **The stadium construction has achieved a environmental certification**

The result of the benchmarking unveils that none of the stadium used by the Veikkausliiga clubs has achieved environmental construction certification. Motivations to improve sustainability can be taken from Mercedes-Benz Stadium established in 2017, which is the also the first professional sport stadium in the world to achieve Leadership in Energy and Environmental Design (LEED) Platinum certification. Visioned by Arthur Blank, the two million square foot facility possess a unique solution for energy conservation with sustainable features like Led lightings, alternative transportation options, charging stations for electric vehicles, pedestrian friendly walking path, urban garden and so forth. (Atlanta United 2017).

These discussions of good practices in the global football further leads to the discussion of how Finnish Football could benefit from these practices. Infact, Woratschek et al (2014) in their SVF stretches on the significance of *value creation* and the importance of *value network* while co-creating the value. The researches also stretches on the significance of *integration of knowledge* of all the actors in the *value network* to co-create value in sport management sphere. Finnish Football is just more than the leagues played inside Finland. With Finnish national football team playing the international matches and the Veikkausliiga clubs taking part in European competitions, the stakeholder of Finnish Football spreads to Europe, European clubs, leagues and associations. Considering this fact of widespread network with multitude of stakeholders, this research paper supports the arguments made by SVF regarding the process of value co-creation (by the means of 10 FPs), thus presents the idea that, *Finnish Football could actually integrate the knowledge of these value networks to create value of their own leagues*. The good practices in global football are thus discussed to create a reference of source of knowledge to the Finnish Football and Veikkausliiga clubs.

Yet another topic of discussion in this section could be the environmental sensitization issue addressed by Bundesliga 2 club, Arminia Bielefeld. The whole tree plantation project represents the *Collaborative CSR Governance* model discussed by Husted (2003) speaks

volume of how the collaboration between club and *different stakeholders could benefit* both club and society as a whole. The involvement of clubs, players, fans, employees, sponsors partners, and the management of the German Sports Club to plant 20,000 trees in Teutoborg Forest also explains the *relationship of interdependence* while successfully conducting the project. Compared to the *charitable contribution* and *inhouse* CSR governance discussed by the model, this initiative of Arminia Bielefeld could be an inspiration to the Veikkausliiga clubs to effectively launch their CSR while sharing the cost with different stakeholders.

Just as the discussion section highlighted the good practices in two premier league clubs, Manchester United and Manchester City in form of the technology they use to save water use in the club, a very similar new article was published by *Aquatech* (a platform created to engage professionals in water technology) on 10 February 2022. The article threw light on the issue of water sustainability in Premier League clubs referring to the sustainability ranking conducted by the Sports Positives Leagues. The significance of this kind of CSR publicity of Premier league initiatives coming from the non-corporate sources like Aqua Tech infact represents a very Effective of CSR communication as argued by Du et.al. (2010) in their *Framework of CSR Communication*. Not only this kind of news (rankings in this particular case) generates more interest and interaction from the varied stakeholders, but the news also are considered more valid by the readers for them coming from independent and non-aligned channel like Aqua tech. A takeaway could be that Veikkausliiga clubs should also focus on effective CSR communication and work on strategies that their initiatives are more featured by outsider channel with healthy positioning. (Du et.al. 2010).

## **6.0 Chapter 6. Conclusion & Recommendation**

### **6.1 Research Implication**

As this research aims to raise the awareness regarding importance of sustainability in sporting context by scrutinizing the CSR/ sustainability related activities of Veikkausliiga clubs, the findings of this research could provide basic insights on how sustainable issues are considered by 12 top division Finnish Football clubs. Not only the findings of this research ranks the Veikkausliiga clubs based on the communication of CSR/sustainability in their website, but it also outlines the good CSR/ sustainability practices in the Finnish

clubs. Moreover, this research also features the good practices in global football in its discussion section to discuss what issues of sustainability were missing in the website of Veikkausliiga clubs and how these issues are featured by different clubs in different leagues. Thus, a set of good practices discussed in this research both in Finnish and international context could prove instrumental in creating a guideline on how to enhance the issue of social responsibility and sustainability in Finnish football clubs. When Veikkausliiga clubs can inspire each other with their good practices, they could also take the reference of good practices from different leagues and clubs to co-create value of the league. The overall ranking produced by this research could also inspire The Football Association of Finland to brainstorm something similar like the Responsiball ranking to push clubs to become more responsible toward society and the environment.

## **6.2 Research Limitation**

The first limitation of the study is the responsiball tailored pillars and indicators. Responsiball pillars are non-specific and non-approved standards and the reason the indicators are selected is only because Responsiball believes that they are the most basic criteria's that every club can and should apply. However, Responsiball is well aware of the fact that clubs must implement their responsibility strategy based on the need of their stakeholders. (Responsiball 2021)

Second, the research is solely conducted being on desktop. The points are allocated on each indicator based on the availability of content in the club's website and no club representatives were contacted or interviewed to cross check on the facts. Thus, there is a chance that the actual result on ESG commitment of a club is different because of the fact that some clubs are well advanced in terms of ESG practices, only fails to report them on their website (Responsiball 2021).

The third limitation of this research is the existing language gap between the researcher and website content of Finnish Football clubs. The researcher had to take the help of google translate on many occasions to find out whether the looked-out information exists or does not exist on the club's website and as google translate does not always provides the perfect translation the results might be a little different if conducted by somebody with excellent Finnish language skills.

Furthermore, the scope of this research is limited within the study of 12 clubs in a Veikkausliiga because of the time limitation while conducting this research. On a wider scale, similar kind of research can be planned on more sports/clubs/leagues to conduct a comparative study of ESG commitment in different sports/leagues or clubs. For instance, if a similar study is conducted in basketball scenario or ice hockey league of Finland, the comparison of results between different sports/leagues might yield rather interesting results. Similarly, the Responsiball results of the Finnish, Norwegian, Swedish, Danish and Icelandic Football league can be compared to find the ESG ranking of Nordic football.

### **6.3 Scope for future studies**

Nonetheless, these limitations of the study opens up the scope for future research on ESG governance in Finnish Football. A similar kind of research can be conducted on upcoming years to analyse the change in result of ESG commitment between the seasons. Moreover, the research can be extended to different leagues/sports, hence conduct a comparative study of the result.

The findings of this research also opens up the door for future research to explore more on the approaches to improve the ESG governance in sports club. Additionally, future researchers also have the possibility to conduct this same research with different approach on exploring more on the reasoning behind the numbers rather than simply presenting the numbers as result.

Comprehensively interesting will be to see the future researches using different tools (specialized or differently tailored) with more advanced indicators and coming up with different results, hence the consistency between the results can be checked to extract more precise result.

### **6.4 Conclusion**

The overall result of the Responsiball ranking being 23.74%, Finnish Football definitely need to put some work to improve their ESG standards. With most of the Veikkausliiga clubs performing good enough to score 32.16% in governance dimension and 29.58% in

community dimension, the clubs have a whole lot of adjustments to be made to improve their environmental ranking. Despite of the overall low score, there exists some really good practices in Finnish Football like democratic representation of supporters in decision making body exercised by HIFK, specified code of conduct and children welfare protection policy of Kups, CSR/sustainability reporting of FC Inter and waste and energy management by HJK. Infact, the clubs can align themselves with the ESG values of each other hence improve their portfolio of being socially and environmentally responsible.

The findings of this research could be applied to enhance sustainability, social responsibility and good governance in Finnish Football clubs. Infact the result of the Responsiball ranking could be an eye opener for many Veikkausliiga clubs to start thinking about the effective communication of their ESG commitment. The ranking could also prove instrumental in raising awareness and discussion on ESG issues in Finnish football if the stakeholders of the Finnish football takes the approach seriously.

## **6.5 Recommendation**

Reporting is a considerably ignored issue among Veikkausliiga clubs. Many issues indicated by the Responsiball ranking is in practice in Finnish football like responsiball drinking policy, smoking policy, stadium rules and regulations but failed to be reported by the club in their website. Referring to this finding of this research, I would like to recommend every Veikkausliiga clubs to post consistently about their work, project, news and happenings in the club's official website as consistency is also closely aligned with authenticity (Brønn 2013 p78). To keep up with the regular updating of website content, it is also recommend having a designated digital media handler in the club. If in case creating a full-time/ part-time position for digital media handler adds extra financial burden to the club, the club could also fulfill this position by hiring an intern or finding someone to work voluntarily.

Most of the Veikkausliiga clubs have published the information regarding the board and executive committee in their website. However, this information is quite limited to the name, and contact address of the board members. The lack of transparency of board members certainly creates a grey zone between fan and the club as fan have to speculate more on who these people are, what background they come from or what skills they possess to work in that position. Thus, it is highly recommended that Veikkausliiga clubs pays attention to

address this issue of board transparency. One of the good practices in board transparency is set by *Manchester City Football Club* which have featured the board in their website in the section “*Meet the board*”, also posts the brief portfolio of their work, academia and other backgrounds (MCFC no date).

Another recommendation for the Veikkausliiga clubs is to become responsible enough to fulfill the bare minimum while playing for the highest league in the country. Taking one of the results of the benchmarking for instance, none of the Veikkausliiga clubs have published the contact information of Disability Access Officer/ Supporter Liaison Officer in their website. These are so basic of the indicator and the league hosting average of 1946 spectators (as of 2022 reported by transfermarket) definitely have a provision of these personnel but consequently failing to publish them on the website is nothing short of being insensitive to the sensitive issues.

It is also recommended that Finnish Football Association set the minimum standard for club’s website to be passed as the Veikkausliiga club’s website. While meeting all of the criteria’s of newly set standard could be a challenge for the club/s with limited resources, the association could train/ guide the clubs to develop the website with reference to good governance practices in sports. Or the association could develop a website template of its own later to be distributed for the clubs to follow. The provision of regular monitoring and rating of these websites could also push the clubs to regularly update their web contents.

## 7.0 References

### 7.1 List of references

AC Oulu. 2022. "Values and Social responsibility." Accessed 3 November 2022.

<https://acoulu.fi/arvot-ja-yhteiskuntavastuu#>

Aquatech. 2022. "How Water Efficient Are The Top Football teams?" *Analysis*. Accessed 13 November 2022.

<https://www.aquatechtrade.com/news/water-reuse/how-water-efficient-is-the-premier-league/>

Arminia Bielefeld. "Reforestation of the Teutoburg Forest." *Responsibility*. Accessed 7 November 2022.

<https://www.arminia.de/der-dsc/verantwortung/umwelt>

Atlanta United. 2017. "Mercedes-Benz Stadium becomes the first professional sports stadium to receive LEED platinum certification." *Atlanta United Communications*. Accessed 4 November 2022.

<https://www.atltd.com/news/mercedes-benz-stadium-becomes-first-professional-sports-stadium-receive-lead>

Borussia Dortmund. 2022. *Information*. Accessed on 20 September 2022.

<https://www.bvb.de/eng/Tickets/Information-GTC/Information>

Brønn, Peggy Simic. 2013. "CSR and Communication" In *CSR and Beyond: A Nordic Perspective*, Atle Midttun, 63-83.

Burrell, Gibson and Gareth Morgan. 1985. "Sociological Paradigms and Organisational Analysis: Elements of Sociology of Corporate Life." Gower, Aldershot.

Carroll, B. Archie. 1991. "The Pyramid of Corporate Social responsibility: Toward the Moral Management of Organizational Stakeholders." *Business Horizons*. Accessed 5 November 2022.



Cho, Yoonkyo. 2022. "ESG and Firm Performance: Focusing on the Environmental Strategy". *Sustainability* (14) 13: 7857.

Clyde FC. 2022. "Charter & Policies." Accessed 4 November 2022  
<https://www.clydefc.co.uk/club/code/equal-opportunities-policy/>

CSR in European Football. 2016. "Best Practices from ECA Member Clubs". European Club Association. Accessed on 9<sup>th</sup> September 2022.  
<https://www.ecaeurope.com/media/4134/csr-in-european-club-football-2016.pdf>

Derry City Football Club. 2014. "Dublin SC: First Meeting of 2014." Accessed 4 November 2022. <https://www.derrycityfc.net/2014/02/dublin-sc-first-meeting-of-2014/>

Du, Suili, C.B. Bhattacharya and Sankar Sen. 2010. "Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication". *International Journal of Management Reviews*. Accessed 18 September 2022.

Eccles, G. Robert, Linda-Elling Lee and Judith C. Strohle. 2020. "The Social origins of ESG: An Analysis of Innovest and KLD." *Sage* 33(4): 575-596.

European Union. No date. "Facts and figures on life in the European Union." Accessed 11 November 2022. [https://european-union.europa.eu/principles-countries-history/key-facts-and-figures/life-eu\\_en](https://european-union.europa.eu/principles-countries-history/key-facts-and-figures/life-eu_en)

Eurostat. 2022. "Statistics on sports participation." Accessed on 3 September 2022.  
[https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Statistics\\_on\\_sport\\_participation#Active\\_participation\\_in\\_sport.2C\\_fitness\\_or\\_recreational\\_.28leisure.29\\_physical\\_activities](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Statistics_on_sport_participation#Active_participation_in_sport.2C_fitness_or_recreational_.28leisure.29_physical_activities)

FC Haka. 2021. "FC Hakan Osakeanti lähti Vaudilla liikkeelle". Accessed 3 November 2022.  
[://fchaka.fi/uutiset/fc-hakan-osakeanti-lahti-vauhdilla-liikkeelle/#:~:text=Osakeannissa%20yli%2055%E2%82%AC%20panostaneille,%C2%B7%20Minimimerkint%C3%A4%2020%E2%82%AC](https://fchaka.fi/uutiset/fc-hakan-osakeanti-lahti-vauhdilla-liikkeelle/#:~:text=Osakeannissa%20yli%2055%E2%82%AC%20panostaneille,%C2%B7%20Minimimerkint%C3%A4%2020%E2%82%AC).

FC Inter. 2022. "Contact Information." Accessed 3 November 2022.

<https://fcinter.fi/fc-inter/yhteystiedot/>

FC Inter. 2020. "Electric wheelchair soccer." *InterAction*. Accessed 3 November 2022.

<https://interactions.fi/toiminta/powerchair/>

FC Inter. 2022. Fan Activities. Accessed 3 November 2022.

<https://fcinter.fi/katsojille/tule-mukaan-kannattajatoimintaan/>

FC Inter. 2022. "Interaction- Teemaottelu 27.8." *InterAction*. Accessed 3 November 2022.

<https://fcinter.fi/interaction-teemaottelu-27-8/>

FC Honka. 2022. "Honga supporters, HK05." Accessed 3 November 2022.

<https://esporthonka.com/seura/hongan-kannattajat-hk05/>

FC Lahti. 2022. "Responsibility." Accessed 3 November 2022.

<https://fclahti.fi/vastuullisuus/>

FC Lahti. 2022. "Match Info." Accessed 3 November 2022.

<https://fclahti.fi/ottelufot/>

Greenstep. 2022. "Sustainability is included in all business activities." Accessed 11 November 2022.

Hackenberg, Jonquil. 2021. "Why We Need To Make Sport More Sustainable." *Sustainability*. Accessed 10 November 2022.

<https://www.forbes.com/sites/jonquilhackenberg/2021/09/09/why-we-need-to-make-sport-more-sustainable/?sh=20311aa9165c>

HJK Helsinki. 2022. "Hiilijalanjälki jalkapallo-ottelussa." Accessed 3 November 2022.

<https://www.hjk.fi/vastuullisuus/>

HJK. 2022. "History". Accessed 6 September 2022.

<https://www.hjk.fi/seura/historia/>

HJK. 2020. “The club’s new Adidas jerseys!”. Accessed 3 November 2022.

<https://www.hjk.fi/artikkelit/miehet/klubin-uudet-adidas-pelipaidat/>

Juventus FC. 2021. Annual Financial Report. Accessed 4 November 2022.

<https://www.juventus.com/en/search?q=financial+report>

Kansallinen Liiga. 2022. “The name of the game is football.” Accessed 4 September 2022.

<https://www.kansallinenliiga.fi/liiga/>

Manchester City Football Club. 2022. “Game Plan 2022: Sustainability agenda update + environmental impact report”. *Sustainability Report*. Accessed 4 November 2022.

Manchester City Football Club. 2022. “Meet the Board”. *One Club for All*. Accessed 4 November 2022.

<https://www.mancity.com/club/corporate-information>

Manchester United Football Club. 2017. “Environmental Policy Statement.” Accessed 4 November 2022.

<https://csr.manutd.com/Environmental%20Policy%20Statement.html>

Mercedes-Benz Stadium. “Alcohol policy”. *A to Z Guide*. Accessed 4 November 2022.

<https://mercedesbenzstadium.com/a-to-z-guide/>

Mercedes-Benz Stadium. “Smoking”. *A to Z Guide*. Accessed 4<sup>th</sup> November 2022.

<https://mercedesbenzstadium.com/a-to-z-guide/>

Ministry of Education and Culture. 2022. Sports Organisations. Accessed 4 September 2022.

<https://okm.fi/en/sports-organisations>

Morse, L. Alan and Chad D. McEvoy. 2014. “Qualitative Research in Sport Management: Case Study as a Methodological Approach.” *The Qualitative Report* 19 (17):1-13.

Omaspstadion. 2022. “Arriving at OmaSp Stadium is effortless.” Accessed 3 November 2022. <https://omaspstadion.fi/stadion/#saapuminen>

Palloliitto. 2022. "The History of Finnish Football." Accessed 3 September 2022.

<https://www.palloliitto.fi/kunniagalleria/suomalaisen-jalkapallon-historia>

Pietarinen, Heikki. 2022. "Finland-List of Women Champions." Accessed 3 September

2022. <https://www.rsssf.org/tables/fin-womchamp.html>

Play the Game. 2022. National Governance Observer.

<https://www.playthegame.org/projects/national-sports-governance-observer-nsgo/>

Qatar 2022. 2022. "Sustainability has been at the heart of FIFA World Cup Qatar 2022 from the very start." *Sustainability*. Accessed 8 November 2022.

<https://www.qatar2022.qa/en/sustainability>

Responsiball. 2012. "Responsiball ranking." Accessed 3 November 2022.

<https://responsiball.org/reports/report.php?y=2012>

Responsiball. 2021. "Country ranking 2021." Accessed 8 November 2022.

<https://responsiball.org/ranking/countries/>

Responsiball. 2016. "Sustainable tree-planting." *Project*. Accessed 4 November 2022.

<https://responsiball.org/gp/project.php?id=123>

Rangers FC. 2022. "Disability Matters." Accessed 4 November 2022.

<https://www.rangers.co.uk/disability-matters-group/7DxZjynrP9gtHQuZ77IFx7>

Sport Positive. 2019. "Premier League 2019." *Sport Positive Leagues*. Accessed 4

November 2022. <https://www.sportpositiveleagues.com/pl-2019/>

Standard Ethics.2022. "Standard Ethics publishes the SE European Football Index." Accessed 4 November 2022.

<https://www.standardethics.eu/component/edocman/standard-ethics-publishes-the-se-european-football-index/viewdocument/654?Itemid=0>

Statista. 2022. "The 20 countries with the largest gross domestic product (GDP) per capita in 2021." *Economy and Politics*. Accessed 10 November 2022.

<https://www.statista.com/statistics/270180/countries-with-the-largest-gross-domestic-product-gdp-per-capita/>

Suomen Olympiakomitea. 2022. "The Olympic Committee in a nutshell." Accessed 5 September 2022.

<https://www.olympiakomitea.fi/olympiakomitea/suomen-olympiakomitea-ry/>

Sustainalytics. 2022. "Juventus Football Club SpA." Company ESG Risk Ratings. Accessed 11 November 2022.

<https://www.sustainalytics.com/esg-rating/juventus-football-club-spa/1015965798>

Transfermarkt. 2022. "Veikkausliiga." Accessed 5 November 2022

<https://www.transfermarkt.com/veikkausliiga/besucherzahlen/wettbewerb/FI1>

Union of European Football Associations. 2022. "Women's football in Finland." Accessed 4 September 2022. <https://www.uefa.com/insideuefa/news/0277-1591951b722a-305de69a0ac7-1000--women-s-football-in-finland/>

United Nations. 2022. "Sustainability." Accessed 23 September 2022.

[https://www.un.org/en/academic-](https://www.un.org/en/academic-impact/sustainability#:~:text=In%201987%2C%20the%20United%20Nations,development%20needs%2C%20but%20with%20the)

[impact/sustainability#:~:text=In%201987%2C%20the%20United%20Nations,development%20needs%2C%20but%20with%20the](https://www.un.org/en/academic-impact/sustainability#:~:text=In%201987%2C%20the%20United%20Nations,development%20needs%2C%20but%20with%20the)

United Nations, The Global Compact. 2004. "Who Cares Wins: Connecting Financial Markets to a Changing World." Accessed 23 September 2022.

[https://d306pr3pise04h.cloudfront.net/docs/issues\\_doc%2FFinancial\\_markets%2Fwho\\_cares\\_who\\_wins.pdf](https://d306pr3pise04h.cloudfront.net/docs/issues_doc%2FFinancial_markets%2Fwho_cares_who_wins.pdf)

United Nations. 2022. "Vulnerable Groups: who are they?" Accessed 4 November 2022.

<https://www.un.org/en/fight-racism/vulnerable-groups>

Vargo, Stephen.L & Robert Lusch. 2015. "Evolving to a New Dominant logic for Marketing." *Journal of Marketing* 68 (January 2004): 1-17.

Veikkausliiga. 2022. "Demonstration". Accessed 6 September 2022  
<http://www.veikkausliiga.com/veikkausliiga/esittely>

Veikkausliiga. 2022. "Terms." Accessed 3 November 2022.  
<http://www.veikkausliiga.com/veikkausliiga/ehdot>

Woratschek, Herbert, Chris Horbel & Bastian Popp. 2014. "The sport value framework-a new fundamental logic for analyses in sport management." *European Sport Management Quarterly* 14 (1): 6-24.

World Sport Ranking. 2022. "World Ranking of Countries in Elite Sport." Accessed 3 September 2022.  
<https://www.worldsportranking.info/>

Xiaoke Zhang, Xuankai Zhao & Yu He. 2022. "Does It Pay to Be Responsible? The Performance of ESG Investing in China." *Emerging Markets Finance and Trade* (58) 11:3048-3075.

# 7.2 Appendix

## Responsibility Scores

Name Box	Indicator	C	D	E	F	G	H	I	J	K	L	M	N	O
Issue		Hjk	Kups	Honka	Haka	Inter	SiK	AC Oulu	Ives	VPS	Marienh	FC Lahti	HIFK	
3	Organisational Governance	2	2	2	2	2	2	2	2	2	2	2	2	
4	Organisational Governance	0	0	0	0	0	0	0	0	0	0	0	0	
5	Organisational Governance	2	2	2	2	2	2	2	2	2	2	2	2	
6	Constitution, statutes and/or charter are available on the website	2	2	2	2	2	2	2	2	2	2	2	2	
7	Code of Conduct	1	2	2	2	2	2	2	2	2	2	2	2	
8	Communication	1	0	1	0	1	0	2	0	1	0	0	1	
9	Communication	0	0	0	1	0	0	0	0	0	0	0	0	
10	Communication	0	0	0	0	2	0	0	0	0	0	0	0	
11	Reporting	2	2	2	2	2	2	2	2	2	2	2	2	
12	Reporting	0	2	2	2	2	2	2	2	2	2	2	2	
13	Sponsorship	2	0	0	0	0	2	0	0	0	0	0	2	
14	Supply Chain Management	2	0	0	0	0	0	0	0	0	0	0	0	
15	Supply Chain Management	0	0	0	0	0	0	0	0	0	0	0	0	
16	Safeguarding	0	2	0	0	0	0	0	0	0	0	0	0	
17	Safeguarding	2	0	0	0	0	0	0	0	0	2	2	0	
18	Barrier-Free Access	2	2	2	2	2	2	2	2	2	2	2	2	
19	Barrier-Free Access	0	0	0	0	0	0	0	0	0	0	0	0	
20	Ticketing	2	2	2	2	2	2	2	2	2	2	2	2	
21	Ticketing	0	0	0	0	0	0	0	0	0	0	0	0	
22	Ticketing	0	0	0	0	2	0	0	2	0	0	2	0	
23	Community Development	2	2	2	2	2	2	2	2	2	2	2	2	
24	Community Development	0	0	0	0	0	0	0	0	0	0	0	0	
25	Community Development	2	2	2	2	2	2	2	2	2	2	2	2	
26	Fanwork/Security	0	2	2	2	2	2	2	2	2	2	2	2	
27	Fanwork/Security	0	0	0	0	0	0	0	0	0	0	0	0	
28	Health and Safety	0	0	0	0	0	0	0	0	0	0	0	0	
29	Health and Safety	0	0	0	0	0	0	0	0	0	0	0	0	
30	Health and Safety	2	0	1	0	0	0	2	0	0	0	0	0	
31	Procurement	2	0	0	0	0	0	0	0	0	0	0	2	
32	Transport	0	2	2	2	2	2	2	2	2	2	2	2	
33	Transport	0	0	0	0	0	0	0	0	0	0	0	0	
34	Transport	0	0	0	0	0	0	0	0	0	0	0	0	
35	Transport	2	2	2	2	2	2	2	2	2	2	2	2	
36	Waste	2	0	0	0	0	0	0	0	0	0	0	2	
37	Waste	2	0	0	0	0	0	0	0	0	0	0	0	
38	Waste	2	0	0	0	0	0	0	0	0	0	0	0	
39	Water	0	0	0	0	0	0	0	0	0	0	0	0	
40	Water	0	0	0	0	0	0	0	0	0	0	0	0	
41	Energy	2	0	0	0	0	0	0	0	0	0	0	0	
42	Energy	2	0	0	0	0	0	0	0	0	0	0	0	
43	Energy	2	0	0	0	0	0	0	0	0	0	0	0	
44	Emissions	2	0	0	0	0	0	0	0	0	0	0	0	
45	Emissions	2	0	0	0	0	0	0	0	0	0	0	0	
46	Issue: Environment	2	0	0	0	0	0	0	0	0	0	0	0	
47	Issue: Environment	2	0	0	0	0	0	0	0	0	0	0	0	
48	Certification	0	0	0	0	0	0	0	0	0	0	0	0	
49		0	0	0	0	0	0	0	0	0	0	0	0	