

Article

## Examining corporate social responsibility perception in sport federations: The case of Turkey

Cem Tınaz, corresponding author, Istanbul Bilgi University, Eski Silahtaraga Elektrik Santrali, L3-103 b Kazım Karabekir Cad. No: 2/13 34060 Eyup / Istanbul – Turkey, [cem.tinaz \(at\) bilgi.edu.tr](mailto:cem.tinaz@bilgi.edu.tr)

Handan Kortak, Bahçeşehir University, Bozkurt Mh. Ergenekon Cd. No 27/7 Pangaltı Şişli, [handankortak \(at\) gmail.com](mailto:handankortak@gmail.com)

### Abstract

Although it has long been a prominent concept in the business sector, corporate social responsibility (CSR) entered the sports sector only a few decades ago. Sports organizations, however, are usually considered an integral part of society as profit-oriented businesses. From this point of view, the concept of CSR needs to be examined within the sports industry. This study aimed to review sports federations' perceptions of CSR. For this purpose, semi-structured interviews were conducted with the authorities of 10 different sports federations which were selected using a criterion sampling method. The data obtained from the interviews were subjected to content analysis. It was determined that five of the 10 federations carry out CSR projects regularly, two have participated in CSR projects, although they have been irregular and inadequate, and three federations do not initiate CSR projects nor take part in such projects at all. All federations' CSR activities were analysed according to Carroll's Corporate Social Responsibility Pyramid.

**Keywords:** Corporate social responsibility, sport federations, philanthropic responsibilities, community orientation.

### 1. Introduction

The expectation is growing that businesses have obligations other than making profits by selling products and services. They also have a responsibility toward the regions and communities in which they operate and may even contribute solutions to some social problems (Kotler and Lee 2006). To accurately fulfil these obligations, the concept of Corporate Social Responsibility (CSR) is now included in many businesses' strategic plans; CSR plays a vital role in providing businesses a competitive advantage and creating benefits for stakeholders. Social responsibility is one of the tools corporations may use in paving the way for positive change.

The sports sector, like others, must be aware of its responsibility toward society and organize activities with this awareness. Sport is a unique tool through which attention can be drawn to critical social issues, such as public health and gender equality, and sports organizations may even offer solutions to current problems, such as widespread sedentary lifestyle and violence against women (Babiak and Wolfe 2009). Sport is also an effective tool for the societal integration of people by creating a sense of unity and an atmosphere of mutual understanding (Albrecht et al. 2019).

Sport in Turkey mainly operates through state-led central management (Tınaz 2019). Although sports clubs play an essential role in the development and spreading sports culture among the community and the development

of elite athletes, sports federations are the leading organizations regulating clubs' operationally and managing sports within the boundaries drawn by the state. Thus, federations' awareness of corporate social responsibility can lead to significant developments both in sport and society.

Although sports federations are non-profit public institutions in Turkey, they are expected to be as reputable and community oriented as commercial institutions. Federations have social responsibilities similar to those of other non-governmental organizations. To the extent that federations respect the interests of society and are fully aware of their corporate responsibilities, they will be more likely to create social benefits and achieve their strategic goals. Academic studies done on corporate social responsibility in Turkey have usually focused on private commercial enterprises; in the sports industry, there are only a limited number of studies related to the concept of CSR. Additionally, the studies on CSR in Turkey's sports sector mainly focus on football and football clubs. This study aims to address a gap by examining the perception of sports federations about corporate social responsibility by receiving information from various federations. In our research, federations' awareness levels of CSR and their encouragement of clubs to initiate CSR projects were determined. This research is of great importance in that it is the first study focused on sports federations' perceptions of corporate social responsibility in Turkey.

## 2. Literature review

### 2.1 Definition of corporate social responsibility

It is not possible to name one generally accepted definition of corporate social responsibility (CSR) (Karna et al. 2003) because it has no universally applicable or uniform global definition (Činčalová and Prokop 2019). The reason for this is that corporate social responsibility is a relative concept and carries different connotations for different groups and individuals (Jones et al., 2005). As a result, several different CSR definitions are present in the literature (Deren Van Het Hof and Hoştut 2015). In Činčalová and Prokop's research (2019), in which 100 definitions related to the CSR were analyzed, the most frequent keywords were voluntary (83%), stakeholders (82%), social (71%) integration (65%) and economic (63%). According to Carroll (1991), CSR is, in the broadest sense, the responsibility of organizations to act ethically and responsibly toward the needs of their communities and stakeholders. Corporate social responsibility is not only philanthropy, but a tool for building corporate culture and improving social performance. Özkan (2008) defines CSR as an organization's obligation to protect and enhance the environment and to limit harmful activities that may occur in all business processes. According to McWilliams and Siegel (2000), CSR is a series of activities not required by law that provides social benefits beyond monetization. When various definitions of CSR are compared, the common point appears to be that enterprises have responsibilities beyond providing products and services to make a profit. In addition, organizations should attempt to help work toward solutions for social problems, should be responsible not only to their shareholders but to all other stakeholders, and should give importance to human values rather than focus solely on economic benefits (Sönmez and Bircan 2004).

Since the 1960s, many companies, especially in the United States, have been pressured by society to demonstrate their social responsibility. As a result of these pressures, companies have started to establish charitable foundations and donation programs. The Exxon Valdez accident of 1989 resulting in the leakage of 11 million barrels of oil onto the shores of Alaska was a turning point at which commercial enterprises' social responsibilities were seriously debated and companies' charitable foundations critiqued (Smith 2003). There was a considerable increase in the number of CSR initiatives after the 1990s, in addition to research and written reports on the subject submitted to the public and company stakeholders; these and other efforts to establish an institutional standard for corporate charity indicate that there has been significant development in CSR worldwide. As CSR has started to play an essential role in the business world, the concept has begun to attract the attention of academics (Babiak and Wolfe 2009).

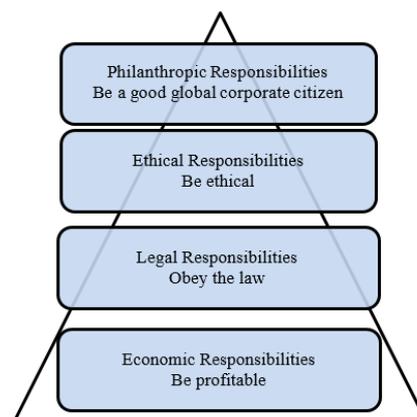
### 2.2 Corporate social responsibility concepts

According to modern corporate social responsibility, there are different models that define businesses' social responsibility areas. The widely accepted models of corporate social responsibility are listed as follows: Carroll's Four-Step Corporate Social Responsibility Model; Philip Kotler's Six Options for Doing Good; Johnson's Social Responsibility Levels; Davis's Social Responsibility Model; Ackerman's Social Sensitivity Model; Preston and Post's Integrated Social Responsibility Model; and Sethi's Social Responsibility Model (Çalışkan 2010). The primary purpose of modern corporate social responsibility models is to bring together the assumptions that define how and why corporations take measures to protect and improve themselves and societal welfare (Top and Öner 2008).

The theoretical framework for this study was constructed using Carroll's Four-Step Corporate Social Responsibility Model. According to Carroll's (1979) model, corporate social responsibility has four steps: economic, legal, ethical and philanthropic (Carroll 1979). This study examines Turkish sports federations' perceptions of CSR based on these four dimensions. The reason this model is preferred above the others is that Carroll's pyramid is the most comprehensive model entirely coinciding with the responsibility areas of sports organizations.

### 2.3 Carroll's four-step corporate social responsibility model

Businesses are the most basic economic unit in society, which primarily exist to make a profit by delivering products and services. At the bottom of Carroll's social responsibility pyramid sits economic responsibilities. According to the model, enterprises cannot fulfil other responsibilities without fulfilling their economic responsibilities. Elements of economic responsibilities include maximizing shareholder earnings, achieving high profits, becoming a strong competitor and achieving a high operational level. Legal responsibilities are the next step up on the pyramid. Accordingly, businesses must comply with legal regulations and rules during their operations. Within the framework of legal responsibilities, it is crucial that businesses abide by the laws of the state, fulfil the requirements of these laws promptly and regulate production processes according to these laws. The next and third step is ethical responsibilities, or moral dimensions; businesses must respect and fulfil the expectations of consumers, staff, stakeholders and society by adhering to unwritten social attitudes. In this step, it is vital to act according to social values and moral norms. At the top of the pyramid, philanthropic responsibilities include aims to benefit society, the nation and the world as good corporate citizens. To fulfil corporate philanthropic responsibility, it is essential to carry out activities in areas such as art, education and social development in general and to work toward increasing the quality of life (Carroll 1991). Each dimension in the pyramid supports each other. In other words, it is not adequate for a company to fulfil its economic responsibilities and to participate in philanthropic projects without obeying laws or ethics. According to Carroll's CSR pyramid, a business must fulfil the standards of the first three dimensions (economic, legal and ethical) in order to successfully fulfil its philanthropic responsibilities, which is the highest dimension (Carroll 1991).



**Figure 1.** Carroll's pyramid of corporate social responsibility (Carroll 1991).

## 2.4 Corporate social responsibility in the sports industry

Corporate social responsibility, a concept which emerged in the 1960s and gained importance in the strategic plans of enterprises after the 1990s, has recently drawn attention in the sports industry. Today, sport has become a global phenomenon that affects different spheres of life, including world politics, business environments and social life (Shaltaev 2019). Academic and systematic research on CSR in sports has been conducted only since the early 2000s (Sheth and Babiak 2010).

In the literature it is argued that CSR projects related to sports may have a more positive impact compared to other industries due to some unique features of sports. The social interaction created by the public's passion for and interest in sports as well as the financial structure of professional teams and leagues are some of the aspects that make this industry special. The presence of state support for some sports organizations is another feature that distinguishes sports from other sectors economically. Sports organizations, like other organisations, also have a responsibility to return some of the financial gains provided by the state through tax relief (Babiak and Wolfe 2006). In addition to this, according to Smith and Westerbeek (2007), the positive effects of the sports clubs, professional leagues, sport governing bodies, teams and athletes on society compared to other production and service industries are more evident thanks to the industry's easy access to mass media, communication power, connections with youth and health, social interaction and continuity. Sport can influence society through its high visibility and ability to create models for society (Kern 2000). According to Smith and Westerbeek (2007), sports can be the focal point of CSR projects due to some of the sport industry's unique features. Besides the above, these features include the global reach of sports via the media, the industry's young, healthy, active and robust image, the popularity of athletes and athletes' capability to be community role models, as well as the wide appeal of sport and its consumption by large, mixed groups in society.

Additionally, since sport is a collective activity, it can provide opportunities and avenues for social integration and increase tolerance and respect between individuals and communities. There may also be a decrease in substance use (alcohol, smoking, drugs) among individuals who have increased awareness of healthy living through sports. It has been observed that substance abuse can be eliminated in individuals who maintain a long-term relationship with sport (Werch and Moore 2005). Based on the sport industry's unique features, some notable sports-oriented CSR projects can be produced. CSR projects in the sports industry are run mainly by professional athletes, professional or non-professional sports organizations, professional sports leagues, international administrative bodies and sport event organizers (Smith and Westerbeek 2007).

Sport-specific research on corporate social responsibility in Turkey is entirely new. Existing studies focus on evaluating sports organizations' perceptions of CSR and CSR-related activities. Akansel's (2011) master's thesis titled "The Perception of Corporate Social Responsibility of Turkish Football" explains the concept of corporate social responsibility in sport and reveals professional football clubs' perspectives on CSR. The study concludes that the industrialization of sports affects perceptions of CSR by football clubs' senior officials. Commitment to corporate social responsibility within sports organizations in Turkey varies in importance, and club managers' opinions are the decisive factor in whether corporate social responsibility activities are carried out.

Sönmezoğlu, Ekmekçi and Dağlı Ekmekçi (2013) emphasize the importance of CSR activities organized in the field of sports and focus on the impact of these activities by evaluating the actions of Fenerbahçe Sports Club. According to their study, in its CSR initiatives, Fenerbahçe Sports Club has been trying to serve the public according to society's needs and desires. With these projects, Fenerbahçe Sports Club has strengthened its corporate image and increased its number of fans.

## 3. Method

There are 64 different sports federations registered in the intranet system called Sports Information System, launched by Turkey's Ministry of Youth and Sports for federations in February 2019. This study's sample, selected under specific criteria within these 64 federations, includes 10 federations operating in Turkey. In the selection of these federations, the criterion sampling method, in which the sample is formed from people, events, objects or situations meeting the qualifications determined concerning the problem, was used. The identified federations are the following: Turkish Football Federation, Turkish Basketball Federation, Turkish Volleyball Federation, Turkish

Sailing Federation, Turkish Swimming Federation, Turkish Athletics Federation, Turkish Gymnastics Federation, Turkish Wrestling Federation, Turkish Cycling Federation, and Turkish Ice Hockey Federation. In the selection of these 10 federations, criteria such as the experience of organizing international competitions and the number of Olympic athletes were taken into consideration. First, the three federations that are strong in terms of the number of sponsors, namely the Turkish Football Federation, Turkish Basketball Federation and Turkish Volleyball Federation, were included in the study. The fact that these three federations organized the most important international competitions in our country is among the reasons for their inclusion in the study. Turkish Sailing Federation and Turkish Wrestling Federation were included in the study due to the fact that they have both issued a high number of Olympic athletes. The federations successful in spreading sport throughout Turkey, Turkish Swimming Federation, Turkish Gymnastics Federation, the Turkish Cycling Federation and the Turkish Athletics Federation, were included in the study. Finally, the Turkish Ice Hockey Federation was included in the study, given the success of its corporate social responsibility projects which have garnered media attention.

This research utilized semi-structured interviews. The semi-structured interview technique is a predetermined mutual and interactive communication process for a specific purpose, based on the method of asking questions and getting answers (Stewart and Cash 1985). Based on the objectives of the research, to examine federations' perceptions of corporate social responsibility, taking into consideration various priorities and features, face-to-face interviews were conducted with federations' senior officials. While preparing the question set, the CSR concepts discussed in the first section were reviewed. Questions covering the following themes were included in the interview form: the scope and frequency of CSR projects; the tendency to cooperate with other institutions in such projects; aims of conducting projects for future generations; and the importance of the corporate image in the projects. To ensure the validity of the research, attention was paid to make the findings consistent and significant to each other. To ensure the reliability of the study, the selection criteria of the federations included in the research sample are clearly stated and the federations' senior officials interviewed were selected under these criteria. During face-to-face interviews, a voice recorder was used, and the recordings were archived.

Face-to-face interviews were held between January 2018 and April 2019 with the officials of 10 different federations chosen in terms of their economic strength, their Olympic athlete output, their capacity to spread sport in the community and their emphasis on CSR projects. Requests were first made through phone-calls to federations to make contact with senior officials. The purpose and scope of the meeting were briefly stated, and an appointment was requested from the chairman, general secretary, relevant board member or personnel responsible for CSR projects. The interviewee was determined by the federations themselves, and the interviews were held in federations' central offices. Approval was gained prior to the interview that the information collected would be used in an academic study and the names of the interviewees are kept anonymous. Interviews were conducted with presidents of federations, general secretaries, and members from relevant boards of directors or senior executives responsible for conducting CSR projects. The interviews lasted between 40 minutes and one hour.

The interviews with the senior officials of 10 federations were audio recorded, and the recordings were transcribed. The data collected from the transcriptions were then coded. Coding was carried out with the help of "Atlas.ti" software that facilitates qualitative data analysis (Miles et al. 2014), which allowed for better data structuring and analysis. In the analysis process, deductive coding was made using the literature. The data has been subjected to explicit coding (Corley and Gioia 2004) to identify recurring themes related to CSR perception, and several broad descriptive codes have thereby been developed. After defining these first codes, axial coding was carried out to further investigate the relationship between data from different federations (*ibid.*). This second-cycle coding process was aimed at identifying the patterns in the first coding and compiling the codes in a more meaningful analysis (Miles et al. 2014). Finally, selective coding was made to allow for defining Descriptive themes for analysis (Jones 2015). Selective coding data were collected under the relevant theme headings to determine the level of economic, legal, ethical and philanthropic responsibilities of each federation interviewed. Similar and different responses from federation officials were identified, and the findings were explained in clear terms.

#### 4. Results

While determining the target groups of CSR projects, it was found that federations focus on the social groups they most want to develop. It was determined that federations initiate most projects for children and youth, with the aim to raise healthy young generations and expand the pool of athletes. It was also observed that women are given priority in projects to increase female participation in particular sports such as basketball. The Turkish Sailing Federation carries out projects to increase recognition of the sport and participation in Turkey.

When these federations organize CSR projects, they cooperate with private or public institutions in line with the project content or goals. In addition to some private brands investing in sports, the federations also cooperate with official institutions such as Sports Provincial and District Directorates, municipalities, the Ministry of Family and Social Policies, the Ministry of Health, TOKİ and Emlak Konut (both are governmental construction bodies). It has been determined that most of the federations initiating CSR projects aim to expand athlete pools, to develop the sport branch they represent and to contribute to the development of healthy generations. In addition to these goals, projects are organized to increase the participation of girls in sport, prevent violence against women, create awareness about organ transplantation, advance social integration and awareness of economic and social conditions of disadvantaged groups (including disabled individuals, substance addicts, and refugees).

Other distinguishing factors of CSR projects include geographical distribution, duration and frequency of projects. Accordingly, some federations in Turkey produce short-term or long-term projects designed for particular regions. The following sections explain the descriptive theme headings determined in line with the findings obtained from the interviews.

#### 4.1 Economic responsibilities

The most common practice in terms of economic responsibilities is that federations are making regular payments to third parties and institutions from which they receive services, after receiving funds from the Ministry of Youth and Sports. It is determined that these regular payments by federations are directly proportional to the frequent transfer of subsidies from the Ministry. The authorities of seven federations, excepting football, basketball and volleyball federations, stated that if the subsidy is transferred (by the ministry) to the federations on time, they pay companies, coaches and technical personnel without any delays.

The financial processes of eight federations, except for the Turkish Football Federation and Turkish Basketball Federation, are supervised by the Ministry of Youth and Sports. The Turkish Wrestling Federation official stated the following related to financial audits:

*"The financial processes of Turkish Wrestling Federation are kept online. Our accounts are monitored daily by the Ministry, and our accounting is subject to inspection by the Ministry's inspection board. Our accounting is especially advanced. The Ministry cites our files as an example in this regard"* (Turkish Wrestling Federation official, personal communication, 4 March 2019).

According to most of the federations interviewed, supervisory boards also work periodically and have financial advisors. In addition to these inspections, federations' supervisory boards oversee financial processes. Officials of all 10 federations also stated that the purchase of sports equipment is made through three proposals and tender methods required by the Ministry. The sport equipment received are mostly delivered to the athletes or technical personnel. The representative of the Turkish Sailing Federation described their club aid in this way:

*"Our management has created a system called 'Clubs Support System'. The system contains statistical information about the participation of clubs and athletes in national races throughout the year. There is a percentage of points scored by each club based on their involvement in competitions according to their race type. The higher this score is, the more positive Turkish Sailing Federation responds to the club's material demands"* (Turkish Sailing Federation official, personal communication, 15 January 2019).

It was determined that all federations interviewed except the Turkish Swimming Federation fulfil their economic responsibilities. However, there are some differences between the federations in their professionalism and institutionalism while performing their economic responsibilities. In 2018 during the Turkish National Competitions, the Turkish Swimming Federation had a technical problem with a pool, which required the competition to be moved to a replacement pool. This alone reveals that the extent to which routine maintenance is lacking.

#### 4.2 Legal responsibilities

Themes obtained within the framework of legal responsibilities are similar across the federations interviewed. It was determined that each federation must comply with the standards of affiliated international federations regarding sports equipment, competitions and facilities. The Turkish Wrestling Federation official made the following statement regarding this subject:

*"We must comply with all standards, rules and regulations. Especially recently, we started to pay closer attention to these after we had to pay 5000 Swiss francs for wearing the wrong suits"* (Turkish Wrestling Federation official, personal communication, 4 March 2019).

When it comes to legal responsibility, many federation officials mentioned athletes' insurance, health, security measures and travel during competitions. Officials of all federations interviewed assured compliance with the standards set by international federations. It was determined that international federations give some freedom to national federations in the competition rules of young age groups. International federation regulations for sports equipment and competition halls are followed. Thus, based on these findings, it has been determined that every federation interviewed is aware of its legal responsibilities and shows similar behaviour while fulfilling these responsibilities.

#### 4.3 Ethical responsibilities

Regarding ethical responsibilities, it has been determined that staff from all federations interviewed provide their teams with equal opportunity. All federations stated that they send their referees and technical staff to international trainings for development. All federations also aim to meet certain standards regarding working conditions and equipment in administrative buildings.

The authority of the Turkish Gymnastics Federation stated the following regarding their working and competition conditions:

*"Our federation has a detached building, and we have our warehouse and archive in the basement. On the middle floor, we have a studio for Pilates training. We strive to ensure that our competitions are held in spacious, well equipped and secure environments. We determine the provinces where the competitions will be held accordingly. Since athletes in our sport branch begin practicing and competing at the age of three, we make sure our athletes enjoy the competition halls"* (Turkish Gymnastics Federation official, personal communication, 4 March 2019).

Although sailing and cycling are sports enjoyed in natural environments, even these federations stated that necessary working conditions must be fully met. All of the interviewed federations noted that the unit responsible for the selection and screening criteria for athletes is generally the technical committee. The technical committee is responsible for the national team selection in cycling, swimming, sailing, athletics and wrestling. In these sport branches, the selection criteria are shared with the public through publication on federations' websites, which provides transparency for auditions. The Turkish Basketball Federation was able to form an objective system for selection criteria. This system was explained by the Turkish Basketball Federation Authority as follows:

*"It can be challenging to assess sportive value. For this reason, we have been working with more than one coach in auditions for the last two years. Each coach who selects players keeps a report according to the determined criteria. These reports are archived and have as many real equivalents as possible. Even the selection of coaches is dependent on certain criteria"* (Turkish Basketball Federation official, personal communication, 3 April 2019).

While the sailing and athletics federations encourage athletes' ethical behaviour with the Fair Play Awards every year, Turkish Football Federation explains the concept of Fair Play to athletes through a specific training module. The Turkish Sailing Federation works on the theme of environmental awareness. Turkish Sailing Federation referees have the right to disqualify an athlete if they determine that he/she has thrown trash into the sea during a competition. Recently, in cycling, recommendations were made to the competent authorities for the inclusion of bicycle roads in environmental and city plans, but the targeted results were not achieved. Other federations have no defined activities to protect the environment. Sheth and Babiak (2010) conducted their study

to measure the perception of CSR by the American Sport League managers and similarly concluded that environmental protection projects were not receiving the necessary attention.

#### 4.4 Philanthropic responsibilities

It was determined that federations differ in their fulfilment of philanthropic responsibilities. The Turkish Swimming Federation, Turkish Gymnastics Federation and Turkish Wrestling Federation are not conducting any corporate social responsibility projects. In athletics and cycling, the implementation of CSR projects is inadequate and not continuous. The Turkish Cycling Federation engages in CSR projects only if a project is proposed by a third party, and only if they think that a project is appropriate for them.

Turkish Volleyball Federation, Turkish Sailing Federation, Turkish Ice Hockey Federation, Turkish Football Federation and Turkish Basketball Federation have ongoing CSR projects. It was also determined that Turkish Basketball Federation and Turkish Ice Hockey Federation are calling on clubs operating across the country to initiate CSR projects. Through this type of expansion, these federations can increase their ability to create social projects and get results. The success of CSR projects is directly proportional to the strategic increase of the partners participating in the project (Babiak and Wolfe 2009; Kotler and Lee 2006). As regulatory institutions, it is of utmost importance that federations determine strategic partners while producing CSR projects and encourage brands or stakeholders to enact projects. The typical target audience of the CSR projects carried out by Turkish Volleyball Federation, Turkish Sailing Federation, Turkish Ice Hockey Federation, Turkish Football Federation and Turkish Basketball Federation are disadvantaged groups. Turkish Football Federation is the only federation that develops projects for refugees. Turkish Volleyball Federation's projects stand out in that they are continuous with the "Saplings of the Net" project underway for four years. This project is targeted to present volleyball to maximum number of children and to create a generation raised with volleyball as a player or as a volleyball supporter. Turkish Basketball Federation aims to empower women in east and southeast Anatolia through basketball. Turkish Sailing Federation, like Turkish Basketball Federation, has also developed projects to expand sailing in inland waters by targeting the development of sailing in eastern parts of the country.

#### 4.5 Status of the federations according to Carroll's social responsibility pyramid

The obtained results show that the sports federations examined within the scope of the research are at different steps on Carroll's corporate social responsibility pyramid. The levels of federations' compliance with the requirements of the CSR pyramid are shown in the table below.

**Table 1.** Investigation of findings according to Carroll's CSR pyramid.

	<b>Economic Responsibilities</b>	<b>Legal Responsibilities</b>	<b>Ethical Responsibilities</b>	<b>Philanthropic Responsibilities</b>
Turkish Ice Hockey Federation	Fully Compatible	Fully Compatible	Fully Compatible	Fully Compatible
Turkish Football Federation	Fully Compatible	Fully Compatible	Fully Compatible	Fully Compatible
Turkish Basketball Federation	Fully Compatible	Fully Compatible	Fully Compatible	Fully Compatible
Turkish Volleyball Federation	Fully Compatible	Fully Compatible	Fully Compatible	Fully Compatible
Turkish Sailing Federation	Fully Compatible	Fully Compatible	Fully Compatible	Fully Compatible
Turkish Athletics Federation	Fully Compatible	Fully Compatible	Fully Compatible	Semi Compatible
Turkish Cycling Federation	Fully Compatible	Fully Compatible	Semi Compatible	Semi Compatible
Turkish Gymnastics Federation	Fully Compatible	Fully Compatible	Semi Compatible	Incompatible
Turkish Wrestling Federation	Fully Compatible	Fully Compatible	Semi Compatible	Incompatible
Turkish Swimming Federation	Semi Compatible	Fully Compatible	Semi Compatible	Incompatible

As seen above, Turkish Ice Hockey Federation, Turkish Football Federation, Turkish Basketball Federation, Turkish Volleyball Federation and Turkish Sailing Federation fulfil their philanthropic responsibilities. They feel various responsibilities towards the groups that they have identified as disadvantaged in their society, and they strive for the social integration of these groups through sport. These federations, which are aware of their philanthropic responsibilities, include CSR projects in their annual plans and can produce sustainable projects. At the same time, they are attempting to improve their projects by partnering with various official institutions and sponsors.

On the other hand, the Turkish Athletics Federation and Turkish Cycling Federation do not have a clear commitment on CSR projects. In the field of athletics, races for the discovery of young talents are organized, but they are limited in terms of social impact. It cannot be said that these two federations regularly participate in CSR projects or produce sustainable projects. In both federations, the aim is to train athletes and to ensure the development of the sport branch, as in the following federations.

The Turkish Wrestling Federation, Turkish Gymnastics Federation and Turkish Swimming Federation do not initiate nor participate in CSR projects. The authorities of these federations claimed that they do not have time to devote to CSR projects and pointed out the fullness of their yearly activity calendars. According to these federations, their primary goal is to train athletes who can win medals, rather than be beneficial to society more generally.

## 5. Discussion and conclusion

In light of the findings, it was concluded that five of the 10 federations included in the study are fully compatible in all CSR dimensions determined by Carroll (1991). The other five federations were semi-compatible or incompatible in some areas. In terms of economic responsibilities, all federations are considered entirely or semi-compatible which is a result of the Ministry of Sports' control mechanisms. The federations' financial obligations are under the relevant legislation, and allocation of funds depends on the federations' fulfilment of their economic responsibilities. A similar situation applies to legal responsibilities. In this dimension, again, the control mechanism of the state plays an active role. In addition to this mechanism, since all federations are affiliated with the European and World Federations, many legal responsibilities are clearly defined by these governing bodies. Especially, when it comes to international competitions, national federations must be in full compliance with the rules of European and World Federations to avoid sanctions. If national federations fail to comply with regulations, they can be banned from competitions or incur fines.

Producing or supporting CSR projects, which are generally understood to be charitable responsibilities by sports federations, allows for more flexibility than other responsibilities because CSR projects are not categorized as a legal requirement and are not imposed by higher institutions. At this point, determining factors seem to be federation administrators' personal vision and desire to benefit society through social responsibility projects. The concept of corporate social responsibility can be confused, however, with the concept of philanthropy.

Businesses in Turkey, which have had a culture of solidarity since the Ottoman Empire, allocate no more than 5% of their profits to charity (Ararat and Göcenoğlu 2006). This rate is around 10% in European countries. Despite the tax advantages to businesses that invest in CSR projects in the fields of education, health, scientific research, art and culture, CSR initiatives are not at the expected level. Based on this information, it can be said that the CSR efforts carried out by sports federations in Turkey, the top officials of sports in the country, are currently inadequate. Although five of the 10 federations included in the study are fully compatible in CSR according to Carroll's pyramid, more social responsibility initiatives are needed for the development of healthy generations, the elimination of harmful habits and the securement of individual and social growth. Since sports federations are an integral part of society, they must fulfil all the requirements of philanthropic responsibilities.

Within the scope of this research, the positions of 10 sports federations were determined based on the social responsibility pyramid developed by Carroll (1991). It was concluded that three of the federations interviewed are not producing nor getting involved with CSR projects; furthermore, two federations' attempts to conduct CSR projects have been insufficient. On the other hand, the remaining five federations are producing successful CSR projects or are regularly involved in CSR projects.

It appears that sports federations in Turkey are not fully aware of the influence they hold in society as rule-makers and regulatory institutions. Federations, which have a wide reach within society, considering their access to their involvement with sports clubs, athletes, families of athletes and fans as well as access to various communication channels, have not correctly evaluated their potential influence. Two of the 10 federations included in the study have made suggestions to sport clubs to develop CSR projects in order to secure social integration, increase the number of the licensed athletes, create brand equity, develop reputations and to provide a competitive advantage among other sport branches. This outcome is similar to that revealed by Sönmezoğlu, Ekmekçi and Dağlı Ekmekçi (2013). According to their study, one of the leading football clubs in Turkey (Fenerbahçe) increased their number of supporters, created brand equity, and developed their reputation, competitiveness and societal integration through conducting a CSR project. Furthermore, as Carroll and Shabana (2010) cite in their research, by adopting certain CSR activities, institutions may be able to build strong relationships with their stakeholders and garner access to a higher talent pool and secure fan loyalty. Accordingly, institutions will be able to differentiate themselves from competitors.

This research concludes that all sports federations included in the study are aware of their legal responsibilities but are at different levels in fulfilling their economic, ethical and philanthropic responsibilities. It is evident that football, basketball, volleyball, ice hockey and sailing federations adequately fulfil their economic, legal, ethical and philanthropic responsibilities. We observed that there are some incompatibilities in terms of economic and ethical responsibilities fulfilment in sports like cycling, gymnastics and wrestling. There are also significant deficiencies in economic and ethical responsibilities fulfilment in swimming.

This conclusion is mostly parallel to the outcome that Akansel (2011) revealed in her master's thesis. According to her study, the leading four football clubs in Turkey engage in CSR projects to different extents. In addition, these four clubs place "philanthropic responsibilities" as the last and fourth stage after the fulfilment of the other three responsibilities on the CSR pyramid. This situation does not match with what Iranian Premier League Clubs fans have demanded, as Montazeri et al. (2017) concludes; according to these fans, "philanthropic responsibilities" should be placed on the second stage of the CSR pyramid.

The most common expression coming from federations regarding economic responsibilities was the following: "Payments will be made to third parties and service providers in line with the subsidy received from the Ministry of Youth and Sports." At this point, it can be inferred that the federations interviewed are financially dependent to payments from the Ministry and cannot create an independent revenue model. However, this does not apply to federations like football, basketball and volleyball which have been able to produce independent income models with sponsorships, ticketing and product sales. Based on this situation, the following conclusions can be reached:

- Football, basketball and volleyball federations, which are economically stable, have a greater ability to organize and be a part of CSR projects more frequently compared to other federations included in the research. Another difference between these federations and the others is that football, basketball and volleyball federations have corporate communication departments. The presence of these departments is thought to raise federations' awareness of CSR. Lastly, we conclude that these federations give more importance to CSR projects since they have more sponsorship support as they represent more popular sport branches.
- It is concluded that the federations that are not initiating CSR projects and are dependent on Ministry of Youth and Sports allowances are mostly focused on earning medals in line with the expectations of the Ministry and are not prioritizing CSR.
- As Carroll and Shabana (2010) mention, philanthropic activities gain more attention from corporate executives. Federations conducting regular CSR activities obtain better sponsorship agreements than other federations neglecting CSR.
- It is essential for sport organizations' management to understand sport fans' interest in social issues and fans' responses to various CSR programs (Montazeri et al. 2017).

According to the results of this research, sports federations in Turkey are recommended to take advantage of the popularity of the sport they represent and call on stakeholders to produce CSR projects. It can be predicted that the success rate of projects with strategic partners may increase. CSR projects can also be planned in yearly workshops organized by sports federations and more stakeholders can be called upon to organize projects.

In the literature, it is stated that the presence of different stakeholders in CSR projects increases the success and continuity of projects (Kotler and Lee 2006). Based on this view, it is envisaged that the more active federations are in their communities and the more federations call on their communities to find solutions to social problems, the more successful and socially beneficial CSR projects will be.

Turkey's Ministry of Youth and Sports, which is directly tied to the economic responsibilities of the federations, can also achieve successful results in social development by introducing regulations to federations' philanthropic responsibilities. The Ministry may develop conventional "sport-oriented social benefit policies" with the Ministry of Family and Social Policies and especially with the Ministry of Health.

It may also be appropriate for sports federations to carry out research to identify the social problems of their specific communities or involved social groups. This kind of preliminary research can be done to ensure that CSR projects will be successful and target oriented. Conducting such studies may also increase public support for future projects.

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