

**Understanding strategic decision-making through a multi-paradigm perspective: The case of charitable foundations in English football**

Journal:	<i>Sport, Business, Management: an International Journal</i>
Manuscript ID	SBM-02-2016-0005.R2
Manuscript Type:	Research Paper
Keywords:	CSR, Multi-paradigm, Strategy, Football, Charitable Foundations, Decision-making

SCHOLARONE™  
Manuscripts

1  
2  
3 **Understanding strategic decision-making through a multi-paradigm perspective: The**  
4 **case of charitable foundations in English football**  
5  
6  
7  
8  
9

10 **Abstract**

11 **Purpose:** The purpose of this paper is to illustrate the efficacy of using a multi-paradigm  
12 perspective to examine the relationship between CSR and strategic decision-making  
13 processes in the context of charitable foundations.  
14  
15  
16

17 **Design/methodology/approach:** This paper integrates and synthesizes the micro-social  
18 processes of *assessable transcendence* (Anagnostopoulos *et al.*, 2014) with Whittington's  
19 (2001) perspectives on strategy. *Assessable transcendence* was achieved from the constant  
20 comparison of categories developed through an early iterative process in which data  
21 collection and analysis occurred during the same period. Thirty-two interviews were  
22 conducted among a sample of key managers in the charitable foundations for the first two  
23 divisions of English football.  
24  
25  
26  
27  
28  
29  
30  
31  
32

33 **Findings:** The present study illustrates empirically that strategic decision-making in  
34 charitable foundations does not 'seat' neatly in any one of Whittington's perspectives. On the  
35 contrary, this study indicates a great deal of overlap within these perspectives, and suggests  
36 that conflicting paradigms should be celebrated rather than viewed as signs of theoretical  
37 immaturity. Multi-paradigm approaches can potentially reveal insights into the 'mechanics'  
38 of managerial decision-making that are not easily discernible from a mono-paradigmatic  
39 perspective.  
40  
41  
42  
43  
44  
45  
46  
47  
48

49 **Originality/value:** This is the first empirical work that (a) examines CSR in relation to  
50 strategy within the context of the English football clubs' charitable foundations, and (b) does  
51 so by employing a multi-paradigm perspective on strategy formulation and implementation.  
52  
53  
54  
55  
56  
57  
58  
59  
60

## Introduction

Corporate social responsibility (CSR) is generating increased interest in management studies (Aguinis and Glavas, 2012) and in different industry-specific contexts such as hospitality (e.g., Henderson, 2007), tourism (e.g., Inoue and Lee, 2011), finance (e.g., Matute-Vallejo *et al.*, 2011), tobacco (e.g., Cai *et al.*, 2012) and sports (e.g., Bradish and Cronin, 2009; Breitbarth *et al.*, 2015). Both conceptual and empirical scholarly activities have emerged regarding organisational behaviour and human resource management (e.g., Anagnostopoulos *et al.*, 2016; Morgeson *et al.*, 2013; Rupp *et al.*, 2006), marketing (e.g., Maignan and Ferrell, 2004) and operations (e.g., Brammer *et al.*, 2011). Such diverse research has focused on employees' (e.g., Rupp *et al.*, 2013) and consumers' (e.g., Sen and Bhattacharya, 2001) perceptions of CSR, the possible link between CSR and financial performance (e.g., McWilliams and Siegel, 2000) and the different governance models for CSR implementation (e.g., Husted, 2003).

However, works examining CSR in relation to strategy have been few and far between. Although several conceptual research developments linked CSR with strategy (Bruch and Walter, 2005; Porter and Kramer, 2006) and empirically elucidated the strategic implications of CSR (Foss, 2011; McWilliams *et al.*, 2006; Powell *et al.*, 2011), the building of CSR into strategy remains a challenging exercise (Galbreath, 2009, p. 110). According to McElhaney (2008), 'strategic CSR' refers to "*a business strategy that is integrated with core business objectives and core competencies of the firm, and from the outset, is designed to create business value and positive social change, and is embedded in day-to-day business culture and operations.*" (p. 5). Although definitions like the aforementioned are valuable, there is still a profound lack of management studies through which to explicitly study the relationship between CSR and strategy – a correlation that could be "*fertile ground for theory development and empirical analysis*" (McWilliams *et al.*, 2006, p. 2). This shortage may stem

1  
2  
3 not only from the fractured, complex and vague nature of the CSR concept (Dahlsrud, 2008),  
4  
5 but also from disagreement among practitioners, researchers and theorists concerning strategy  
6  
7 – what it is and how it is carried out (Whittington, 2001). The complex relationship between  
8  
9 strategy and CSR has led researchers to dissect the complexity using single disciplinary  
10  
11 lenses (e.g., Siegel and Vitaliano, 2007). A multi-paradigm perspective is another way to  
12  
13 address this shortcoming and may provide a better integration of understanding the  
14  
15 complexities of strategic CSR viewed through managers' decision-making processes (e.g.,  
16  
17 Anagnostopoulos *et al.*, 2014; Brown 2005; Cornforth, 2004; Miller-Millesen, 2003; Van  
18  
19 Puyvelde *et al.*, 2011).  
20  
21  
22

23 This paper contributes to the extant literature by illustrating the efficacy of using a  
24  
25 multi-paradigm perspective to examine the relationship between CSR and strategy by  
26  
27 synthesising two related frameworks (see Anagnostopoulos *et al.*, 2014; Whittington, 1993).  
28  
29 We draw on the context of charitable foundations not only because these organisations are  
30  
31 now becoming the prime delivery mechanism for CSR across various sectors (Anheier and  
32  
33 Daly, 2007), but also because empirical research is scarce (Kolyperas *et al.*, 2017; Pedrini  
34  
35 and Minciullo, 2011; Petrovits, 2006). Our reasoning corresponds to that of Brown and Guo  
36  
37 (2010), who recognised that like other non-profit organisations, foundations face multiple  
38  
39 indeterminate challenges that force their boards and managers to make (strategic) choices  
40  
41 about organisational operations, although researchers often must empirically consider  
42  
43 responses within a particular subsector of the broad non-profit organisational environment.  
44  
45 We developed these observations in our research, which focused on charitable foundations  
46  
47 within the football industry and specifically how strategy is formulated in CSR-related  
48  
49 programmes. Therefore, in this paper, the concept of CSR is used to describe how football  
50  
51 clubs in England's top two tiers have mobilised resources for a variety of outreach and  
52  
53 community- related programmes. This approach responds to the call in Godfrey *et al.* (2010)  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 for management scholars studying socially responsible business practices to consider specific  
4 manifestations of CSR and take into account *relevant industry contexts and forces* (emphasis  
5 added).  
6  
7  
8

9  
10 Indeed, examining CSR in the sport business context is both timely and relevant. First  
11 of all, the professional sport industry fosters social value, including improved physical  
12 (Pringle *et al.*, 2013) and mental (Henderson *et al.*, 2014) health, enhanced education  
13 (Lambourne, 2006), and social inclusion (Jarvie, 2003). Given their high visibility, however,  
14 professional teams in particular have been accused of irresponsibility and living beyond their  
15 means, as reflected in the growing instances of peculiar governance structures (Walters and  
16 Hamil, 2013), irresponsible practices (Hu *et al.*, 2012), and financial mismanagement  
17 (Dimitropoulos, 2011). As a result, this conflicting and challenging role of professional teams  
18 as profit-maximizing businesses and utility maximizing social and cultural institutions  
19 (Morrow, 2003) has provided impetus for the emergence of numerous CSR initiatives  
20 (Babiak and Wolfe, 2013), thereby highlighting the unique features that sport businesses have  
21 over their counterparts in other commercial sectors (Smith and Westerbeek, 2007). Against  
22 this background, understanding how key organisational actors go about formulating and  
23 implementing strategic CSR is a current managerial and research gap that the present study  
24 aims to address.  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42

43 This introduction is followed by a concise account of the generic perspectives of  
44 strategy, as Whittington (2001) proposed, and a description of the managerial decision  
45 making framework *assessable transcendence* (Anagnostopoulos *et al.*, 2014). The subsequent  
46 section is devoted to the methods employed in this study. Then, the crux of the paper  
47 integrates and synthesizes the micro-social processes of *assessable transcendence* with  
48 Whittington's (2001) perspectives on strategy in the context of charitable foundations of  
49 English football. Thus, we illustrate the relevance of employing a multi-paradigm perspective  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 to understand how CSR strategy is formulated.  
4  
5  
6

### 7 **Theoretical background**

#### 8 *Generic perspectives on strategy*

9  
10 Although managers recognize the need to blend socially responsible practices with strategy  
11  
12 (e.g., Bruch and Walter, 2005; Porter and Kramer, 2006), neither theorising about nor  
13  
14 practicing the two simultaneously is easy. Whittington's (2001) grid of the four perspectives  
15  
16 on strategy offers a friendly way to overcome such 'difficulty', especially in charitable  
17  
18 organisations. However, the intention is neither to revisit the debate of how strategy can (or  
19  
20 should) be done nor to reconcile the different perspectives. Rather, partly aligning this study  
21  
22 with Henderson and Zvesper (2002), we discuss how Whittington's framework can be used  
23  
24 to theoretically understand the strategic decision-making behind CSR in football charitable  
25  
26 foundations. According to French (2009), Whittington (2001) emphasised non-profit-making  
27  
28 outcomes more than many other scholars, and consequently his framework appears to be the  
29  
30 most relevant to examine charitable foundations. What's more, along with the ethical,  
31  
32 philanthropic actions appeared to be the most significant within the CSR context in the sport  
33  
34 business industry (Sheth and Babiak, 2010); philanthropic actions are, by and large,  
35  
36 expressed through charitable foundations (Anagnostopoulos and Kolyperas, 2016; Kolyperas  
37  
38 *et al.*, 2017). Whittington (2001) summarised in a simple and enlightening way the different  
39  
40 assumptions about how business, strategy and decision-making work. Drawing on the  
41  
42 classical, evolutionary, processual and systemic perspectives on strategy, Whittington (2001)  
43  
44 explained their fundamental differences in two aspects: the outcomes and the processes by  
45  
46 which strategy is made. Vertically, the focus is on whether strategy aims for profit  
47  
48 maximisation or other organisational goals and possible outcomes. Horizontally, the grid is  
49  
50 divided into deliberate and emergent processes (see Figure 1).  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3  
4  
5 TAKE IN FIGURE 1 ABOUT HERE  
6  
7  
8  
9

10 Formulating and implementing strategy from the classical perspective means “*profitability is*  
11 *the supreme goal of business, and rational planning the means to achieve it*” (Whittington,  
12 2001, p. 11). Such a perspective has found both early (e.g., Chandler, 1962; Ansoff, 1965;  
13 Sloan, 1963) and later (e.g., Porter, 1980) proponents who demanded that the conception  
14 (formulation) of strategy be separated from its execution (implementation) and that the  
15 dynamic environment in which an organisation operates not be seen as a problem because it  
16 is essentially predictable (Henderson and Zvesper, 2002).  
17  
18  
19  
20  
21  
22  
23  
24

25 Like classicists, the evolutionists also approach strategy with the belief that  
26 organisational survival rests on profit maximising. However, the main difference between the  
27 two perspectives lies in the role the environment plays in formulating and implementing  
28 strategy. Contrary to the classical perspective, which advocates that managerial activity can  
29 control environmental conditions through screening and positioning, evolutionists conceive  
30 the environment – and its numerous forces that affect organisational strategies – as “*too*  
31 *unpredictable to anticipate effectively*” (Wittington, 2001, p. 3). From this perspective,  
32 strategy cannot be that deliberate. Rather, organisational success or failure is determined  
33 more by the continuous struggle to achieve the best possible environmental fit than by any  
34 environmentally detached managerial calculation.  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46

47 Processual approaches to strategy acknowledge managerial inability to calculate  
48 rationally a highly complex and unstable environment, and therefore, favour the  
49 evolutionists’ more emergent approach. The fundamental tenets of this perspective lie in the  
50 cognitive limits of rational action (March and Simon, 1958), and the micro-politics of  
51 organisations (Cyert and March, 1963). Contrary to the evolutionist perspective,  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 processualists are skeptical about profit-maximising outcomes mainly because organisations  
4  
5 are not united in optimising a single utility (such as profit), but are essentially coalitions of  
6  
7 individuals with their own personal objectives and cognitive biases (Whittington, 2001).  
8

9  
10 Whittington (2001) argued that contrary to the two process-oriented perspectives  
11  
12 (processual and evolutionary), systemic theorists do not downgrade organisations' capacity  
13  
14 for forward planning within their environments. Moreover, the fundamental difference  
15  
16 between the systemic and classical perspectives is that the former concerns managers (that is,  
17  
18 strategic decision-makers) who are profoundly rooted in thickly interwoven social systems  
19  
20 rather than detached individuals who are 'calculating' the optimal strategic actions required  
21  
22 to move forward. The adoption of such a relativist stance denotes that (a) not all  
23  
24 organisations are perfect profit maximisers, and (b) compromises and influences are not  
25  
26 restricted to the internal (organisational) level, but extend to a wider (local) network that  
27  
28 defines both the means and the ends of organisational decision-makers' actions.  
29  
30  
31  
32  
33

#### 34 *Assessable transcendence: a decision-making framework*

35  
36 'Assessable transcendence' is a context-specific framework that illustrates how  
37  
38 charitable foundation managers make CSR-related decisions in English football  
39  
40 (Anagnostopoulos *et al.*, 2014). Charitable foundations in this particular context differ from  
41  
42 those in other industries (such as Coca-Cola, Tesco and Microsoft) in that these non-profit  
43  
44 organisations deal directly with both the 'parent' company (in this case, the football club) and  
45  
46 the professional sport league, but also indirectly with social actors and agencies that mandate  
47  
48 CSR-related programmes through central funding mechanisms. This dual nature augments  
49  
50 the complexity of the process and the dynamics among organisational actors  
51  
52 (Anagnostopoulos and Shilbury, 2013). In essence, *assessable transcendence* explains the  
53  
54 three steps that characterise the decisions foundation managers make concerning programmes  
55  
56  
57  
58  
59  
60

1  
2  
3 that aim to satisfy leagues' recipes for specific programmes and impact on the local society.  
4

5 Through the micro-social process of *harmonising*, foundation managers aim to fulfil  
6 charitable foundations' social objectives, whereas through *safeguarding* they aim to achieve  
7 the parent football club's business objectives. Ideally, *harmonising* and *safeguarding* are  
8 complementary. However, implementing CSR does not occur smoothly through simply  
9 contributing to the local community (see *harmonising*) or servicing the parent company (see  
10 *safeguarding*). Well planned communicative strategies at both the internal and external levels  
11 (see the third step of the process: *manoeuvring*) are required for the first two micro-social  
12 processes to occur at all (Anagnostopoulos *et al.*, 2014). At the same time through  
13 *manoeuvring*, managers aim for *transcending*, which in turn may lead to a more impactful  
14 and strategic CSR.  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

27 In metaphorical parlance, *assessable transcending* is a 'balancing act' between  
28 organisational and institutional pressures. From an organisational perspective, *safeguarding* -  
29 by and large - relates to the necessary 'resource allocation' (tangible and intangible resource  
30 combination across the 'parent' club and the foundation) so the implemented community  
31 programs become more strategic (Kihl *et al.*, 2014) as well as more impactful (Walker *et al.*,  
32 2015). It also refers to 'internal motivations' associated with features of legitimisation and  
33 offsetting (Slack and Shrives, 2008), as well as with the viability of the very same charitable  
34 foundations as organisational entities (Bingham and Walters, 2013). Lastly, *safeguarding*  
35 concerns the embedded (or otherwise) CSR into the 'culture' of the organisation (as a whole:  
36 'parent' club and foundation as one unit), which can (easier) lead to competitive advantage  
37 into both the business (for the parent clubs) and the nonprofit (for the foundations)  
38 environment.  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52

53 From an institutional perspective, *harmonising* concerns those conditions that have a  
54 bearing on managerial decision-making. The 'boundaries' define the level of diffusion  
55  
56  
57  
58  
59  
60

1  
2  
3 between the 'parent' club and the foundation, which, in turn, determine the facilitation of  
4  
5 strategic management principles that allow for the necessary adjustment when circumstances  
6  
7 ask for (Kolyperas *et al.*, 2017). The 'form of institutionalisation' concern the level of  
8  
9 dependence not only between and across the two entities (parent club and foundation), but  
10  
11 also between the foundations and statutory organisations (Walters and Chadwick, 2009).  
12  
13 Lastly, *harmonising* relates to 'stakeholder pressures', which allow charitable foundations to  
14  
15 showcase their responsiveness to a wide range of social issues (Walters and Panton, 2014).  
16  
17

18  
19 *Assessable transcendence* is depicted in Figure 2. Although *manoeuvring* appears to  
20  
21 balance *safeguarding* and *harmonising*, this is not to suggest that reality in the examined  
22  
23 context is that well-adjusted. Rather, the role of *manoeuvring* is to ensure that the  
24  
25 organisational mission of either entity ('parent' club and foundation) is met (to the best of  
26  
27 foundation manager's ability) through continuous and concrete (hence assessable) 'CSR  
28  
29 impact' in social and business form alike (Anagnostopoulos *et al.*, 2014).  
30  
31  
32  
33

34 TAKE IN FIGURE 2 ABOUT HERE  
35  
36  
37

### 38 **Method**

39  
40 An exploratory analysis was undertaken grounded in data collated from semi-structured  
41  
42 interviews with managers from football charitable foundations from the same cultural  
43  
44 context. Recognising that CSR is often a matter of resource availability and other business  
45  
46 agendas, our purpose was to allow foundations to account for their decision-making process  
47  
48 and agendas. As a result, *assessable transcendence* was achieved from the constant  
49  
50 comparison of categories developed through an iterative process in which data collection and  
51  
52 analysis occurred during the same period.  
53  
54  
55

### 56 *Research setting*

57  
58  
59  
60

1  
2  
3 The current study is populated by the charitable foundations of the top two divisions of  
4 English football: the 20 football clubs with a Premiership status (Premier League or PL) and  
5 the 24 football clubs with a Championship status (Football League Championship or FLC).  
6  
7 There are clear reasons for focusing only on the top two divisions of English football. The  
8 most pertinent relates to the mechanics of funding allocation that support the formulation and  
9 implementation of CSR. Despite the variations in this area, there is a direct link between the  
10 clubs from these two divisions - they can be relegated or promoted from one league to the  
11 other. The PL demonstrates this link by financially assisting those football clubs that are  
12 relegated to the Championship with 'solidarity money'. Given that the available fund of  
13 money for CSR-related projects is much larger for PL clubs than FLC clubs  
14 (Anagnostopoulos, 2013), this playing-status link between the two divisions – and  
15 subsequently the implications this has on the strategic development of CSR-related projects –  
16 could be only captured by examining charitable foundations of clubs from both divisions.  
17  
18 Although the variation between PL clubs and FLC clubs when it comes to CSR funding  
19 allocation is substantial, this is not the case between clubs with FLC status and the FL's  
20 remaining 48 clubs in Leagues 1 (FL1) and 2 (FL2). This fact was the primary reason behind  
21 a more practical decision with regard to the population of this study. Trying to approach (and  
22 subsequently visit) 48 more football charitable foundations across the country would have  
23 made the task impractical, considering issues of time, cost and also the amount of data that  
24 would have to be managed.  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46

47 The choice of drawing on the English football context was made on the fact that it is  
48 this country where the strongest institutionalised forms of CSR have evolved (Hovemann *et*  
49 *al.*, 2011; Kolyperas *et al.*, 2017; Walters and Tacon, 2011). The interviewees were  
50 considered key participants for two reasons: First, they were directors, heads and senior  
51 managers, which meant they were directly responsible for setting strategic goals and  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 overseeing CSR. Second, key personnel from these charitable foundations offered insights on  
4 the role these organisations have (or do not have) in their overall strategic orientation as well  
5 as day-to-day operational CSR activities of the parent football clubs. Thus, organisational  
6 actors from these foundations discussed CSR implementation processes and social drivers  
7 behind these processes, along with barriers that these nonprofit organisations have faced, and  
8 continue to, or will potentially face towards the strategic application of CSR in this particular  
9 setting.

### 18 *Interview guide and procedures*

20 Thirty-two interviews were conducted among a sample of charitable foundation managers  
21 between 2009 and 2011 as part of the first author's doctoral thesis. All the interviews were  
22 conducted as face-to-face meetings and took place either in the participants' offices or in  
23 rooms within the football grounds booked for this particular purpose. On two occasions  
24 meetings were held in a public place. The sample provided a good mixture of football playing  
25 status (at the time of the interview) as it consisted of 12 charitable foundations whose 'parent'  
26 clubs had PL status, and 12 charitable foundations associated with FLC-status clubs. Of those  
27 32 managers, five were working directly for the club (yet responsible for the CSR strategic  
28 agenda), 20 were engaged with the club's charitable foundation and one had dual capacity in  
29 both organisations. On two occasions, more than one member of the foundation or club was  
30 interviewed at the same time.

45 The interview guide was flexible to the direction of the conversation and the specific  
46 organisational context (e.g., whether the charitable foundations had PL or FLC status).  
47 Examples of the initial questions during the interviews included, *inter alia*: tell me about the  
48 job you do here; what do you think of CSR?; share with me your beliefs regarding CSR  
49 issues in relation to your job; describe the values that affect decisions or actions you  
50 undertake in your job; talk to me about today's professional football; what does CSR mean  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 for you?; what is the role of the foundation here?; how does CSR ‘happen’ here?; what drives  
4 the application of CSR here?; what do you think CSR means for the wider public (fans,  
5 sponsors, other stakeholder groups)?; does CSR work?; how do you know it works (or  
6 doesn’t work)?  
7  
8  
9  
10

11 The interviews were recorded and transcribed verbatim. Following transcription,  
12 member checks were conducted (Newman, 2000) and appropriate changes were made on  
13 three occasions. All informants were guaranteed anonymity, and no names were recorded on  
14 the transcriptions at any point in the research. Accordingly, interview transcripts were  
15 assigned numbers and letters that correlated to each interview. For example, an interview  
16 with a manager from a foundation in the Premier League was labelled ‘PL-fc1’ and in the  
17 Championship, ‘FLC-fc1’. The numeral indicated the specific participant, recognisable only  
18 to themselves and the authors.  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

29 Following the tenets of the Straussian grounded theory coding technique (Corbin and  
30 Strauss, 2008), all data were manually coded and analysis was conducted using the constant  
31 comparative approach, as synthesised by Spiggle (1994), through the seven-stage process of  
32 categorisation, abstraction, comparison, dimensionalisation, integration, iteration, and  
33 refutation. In the present paper, however, we offer a thick description of these findings in the  
34 form of ‘data extracts’ in order to demonstrate the main tenets of Whittington’s (2001)  
35 argumentation on strategy. In the following sections, we discuss *assessable transcendence*  
36 and its three (plus one) micro-social processes (*harmonising, safeguarding, manoeuvring* and  
37 *transcending*) in context with Whittington’s (2001) generic perspectives on strategy. This  
38 analysis illustrates that strategic decision-making in charitable foundations does not ‘seat’  
39 neatly in any one of Whittington’s perspectives, which points out the possible need for a  
40 multi-paradigm perspective.  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54

## 55 **Findings and discussion**

56  
57  
58  
59  
60

1  
2  
3 *Assessable transcendence from a classical perspective*

4  
5 According to the classical perspective, the strategy of a professional football club should be  
6  
7 geared towards profit maximisation. During the past 20 years or so, football clubs have  
8  
9 increasingly been incorporated into the commercial leisure sector (Hamil and Chadwick,  
10  
11 2010), yet these companies are far from constituting a profitable business sector (Hamil and  
12  
13 Walters, 2010). Indeed, the net debt of the 20 PL football clubs at the end of the 2013–2014  
14  
15 season amounted to £2.4 billion, while the net debt of the 22 Championship football clubs for  
16  
17 the same period was £1.1 billion (Deloitte, 2015). Granted, debt is part of financing, not the  
18  
19 financial result of those companies, but the above-mentioned figures suggest that either a  
20  
21 football club's strategy is not geared towards profit making in strict financial terms or its  
22  
23 strategy is somehow problematic (Olson *et al.*, 2016).  
24  
25  
26

27  
28 Foundation managers acknowledge the business-related pressures their parent football  
29  
30 clubs face to compete in an increasingly commercialised environment. Managers' decisions  
31  
32 (largely expressed through *safeguarding*) also can be considered deliberate and aimed at  
33  
34 business performance, which ultimately can lead to competitive advantage over other  
35  
36 entertainment forms (Walker and Kent, 2009). This is close to what Cortsen (2014) coins  
37  
38 'commercial idealism', which suggests the need for "*a cohesion between the idealistic in*  
39  
40 *helping society via sports and the commercial aspect of profiting from it*" (ibid, p. 90).  
41  
42 However, while the parent club's primary interest through CSR-related programmes may be  
43  
44 "*to see bums on the seats*" (FLC-fc4), foundation managers view their job as to "*do things for*  
45  
46 *the good of the charity and for the good of the community*" (FLC-fc10). Despite the indirect  
47  
48 support foundations offer to the parent club through various community programmes,  
49  
50 foundation managers operate charitable organisations under various regulations that highlight  
51  
52 the relationship between key stakeholders and good performance. One foundation manager  
53  
54 said:  
55  
56  
57  
58  
59  
60

1  
2  
3  
4  
5 *I have to make sure that the charity runs; I have to make sure that money is coming in*  
6 *to pay wages. We're not-for-profit so we have to make sure there is enough money to*  
7 *pay everything. And then I have to answer to the trustees who run the charity (FLC-*  
8 *fc7).*

13  
14  
15  
16 In contrast, the only football club CEO who participated in this research stated emphatically:

17  
18  
19  
20  
21 *The core objectives of CSR? I would say the profit, people, planning – well, the*  
22 *driving force behind the football club is winning football matches. That's the core*  
23 *business and that's what we are judged on. I get judged on profit. That's what my job*  
24 *is: to run the business and make a profit. If social responsibility can be integrated*  
25 *into that, that's fine, but is it going to be a driving force for me? No, because I don't*  
26 *see immediately where that's going to improve my profit lines (PL-fc5).*

27  
28  
29  
30  
31  
32  
33  
34  
35  
36 These divergent priorities and attitudes between parent clubs and foundations  
37 exemplify Whittington's (2001) dimensional outcomes. Here, one camp (the parent club)  
38 favours an instant, hard business-related outcome, while the other (the foundation) is guided  
39 by a soft, more socially driven rationale. What's more, the foundation managers are required  
40 to make decisions in an unstable, not easily calculable environment characterised by two  
41 principal parameters that form the inner and outer context (Pettigrew, 1985) in which  
42 decisions are made. The first parameter is the 'playing status', or whether the parent club is a  
43 Premier League or a Championship team. This parameter does not apply equally to all  
44 foundations, but in theory all teams can be relegated or promoted. If that happens, there are  
45 consequences for funding opportunities from both 'institutionalised' pots of money and third-  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 party partners or sponsors. The second parameter refers to the landscape in which charitable  
4  
5 organisations generally operate, characterised more often than not by financial uncertainty  
6  
7 and instability. This environmental flux in which football foundations operate recently led  
8  
9 Bingham and Walters (2013) to call for these organisations to diversify their revenue streams,  
10  
11 ideally through long-term social partnerships that address commercial organisations' CSR  
12  
13 agendas. Therefore, *assessable transcendence* clearly does not relate solely to profit  
14  
15 maximising, nor can it bring the optimal outcome simply by good planning and mastering the  
16  
17 inner and outer environment. Consequently, it would be difficult – if not inaccurate – to argue  
18  
19 that the classical perspective on strategy guides CSR decisions in English football.  
20  
21  
22  
23

#### 24 25 *Assessable transcendence from an evolutionary perspective*

26  
27 The principal tenets of the evolutionary perspective may not seem to inform *assessable*  
28  
29 *transcendence* because the evolutionary perspective identifies profit maximisation as the  
30  
31 natural outcome of strategy and profit maximisation is arguably not the only driving force in  
32  
33 managerial decision-making regarding CSR. However, this statement might be an overly  
34  
35 simplistic assumption for two reasons. First, the foundations' social initiatives nowadays  
36  
37 differ greatly in scope and scale from the strictly football coaching programmes that had been  
38  
39 their focus for years. One reason for this expansion is that corporations – in search for  
40  
41 'commercial idealism' as per Cortsen (2014) - with CSR ambitions have become more  
42  
43 interested in sports as a vehicle for deploying social initiatives and amplifying their branding  
44  
45 impact (Smith and Westerbeek, 2007). For example, in 2008, 255 projects used sports as a  
46  
47 mechanism to facilitate development (Levermore, 2010), and multinational enterprises  
48  
49 (MNEs) are now increasingly using sports for their CSR agendas (Bason and  
50  
51 Anagnostopoulos, 2015). This state-of-affairs among these charitable organisations requires  
52  
53 some *harmonising* with these (new) environmental forces. To some degree, not much  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 deliberate strategizing occurs, as “*markets, not managers, choose the prevailing strategies*  
4 *within a particular environment*” (Whittington, 2001, p. 17). One foundation manager  
5 concurred:  
6  
7

8  
9  
10  
11  
12 What seems to have happened in terms of finance and resourcing is that all of a  
13 sudden the outside world has seen what football can contribute to this area, which is a  
14 good thing” (PL-fc4).  
15  
16  
17  
18  
19

20  
21 However, environmental fit is not restricted to the diversification of the foundations’  
22 operational portfolio, in accordance with private sector intentions; ‘adjustment’ and  
23 ‘responsiveness’ to more traditional pools of funding dictate strategic directions. One  
24 participant characteristically noted, “*Actually, we don’t decide what issues we should focus*  
25 *on; if we can use the term loosely “society” decides that for us*” (PL-fc2). Another illustrated  
26 the same idea, referring to a specific action that the organisation was about to undertake:  
27  
28  
29  
30  
31  
32  
33  
34  
35

36  
37 *We are proposing to get into working with 25-plus people who are redundant because*  
38 *the money is all moving there anyway. The government clearly cannot have 10,000*  
39 *people here made redundant and not put money into trying to resolve that (FLC-fc5).*  
40  
41  
42  
43  
44

45  
46 Second, although foundation managers’ decisions are not guided by the profit-  
47 maximising motif (because these are charitable organisations), these managers recognise that  
48 good CSR means good ‘business’. Thus, ‘trading surplus’ (which is ‘profit’ in charitable  
49 organisations’ parlance) ensures the foundations’ own viability. A participant noted:  
50  
51  
52  
53  
54  
55

56  
57 [...] *We’ve got that as a backdrop, so we’ve got certain amount of money in the*  
58  
59  
60

1  
2  
3 *charity that, if I do touch it, probably that would be the end of the time for me because*  
4 *that money is for us to deal with the worst case scenario. So we have put in a pot of*  
5 *money [...] definitely we're not money-orientated, but just give us a drive to think that*  
6 *money is there. It is our safety net (FLC-fc7).*  
7  
8  
9  
10

11  
12  
13  
14 Furthermore, foundation managers unequivocally stated that they use caution when  
15 making decisions about how to implement CSR. The following statement illustrates this  
16 careful thinking:  
17  
18  
19  
20

21  
22  
23 *We will only appoint staff and deliver projects off the back of funding that is*  
24 *confirmed; we won't speculate and do it because we think we can get this or we think*  
25 *we can secure that. We will appoint and we will run things once the funding is*  
26 *confirmed (FLC-fc6).*  
27  
28  
29  
30  
31

32  
33  
34 Such actions corroborate one of the principal tenets of the evolutionary perspective,  
35 which considers managers as conscientious individuals whose prime objective is to ensure  
36 organisational survival through sound operational rather than strategic decisions. For  
37 example, a participant said:  
38  
39  
40  
41  
42

43  
44  
45 *When I first started [...], the foundation was in all sorts of mess. The year before I got*  
46 *here, we reported losses of £123,000, and it had been for six years, loss, loss, loss,*  
47 *loss, loss, loss. So the club financially assisted with a loan, restructured, got rid of*  
48 *some staff [...] with regards to strategy and direction in the foundation, and which*  
49 *way we will go in, wide open; and to be honest there probably wasn't a lot of interest*  
50 *in it because the major problem was financial and structural and commercial. So it's*  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 *all about just steadying the boat, just get us back on track, do whatever you need to*  
4 *do to get the finances in check and to get the staff in check and to just sort the*  
5 *organisation out. It wasn't about strategy; it wasn't about direction; it wasn't about*  
6 *the big picture (PL-fc7).*  
7  
8  
9  
10  
11  
12  
13

14 These two interrelated characteristics depict 'environmental fit' and 'sensible  
15 operational management', elements of the micro-social processes *harmonising* and  
16 *safeguarding*, respectively, which offer reasonable grounds to assume that *assessable*  
17 *transcendence* manifests principles of the evolutionary perspective on strategy. Moreover,  
18 managers' decision-making seems to be furthered by the apparently good – yet challenging –  
19 timing (characteristic of Cyert and March's garbage can model [1963]) for any business to  
20 demonstrate social responsibility. For example, one participant stressed that:  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

32 With CSR this is the big problem: You open one door and then another one opens  
33 and another one opens. It's very, very difficult to get to the boundaries of whom you  
34 work with (PL-fc1a).  
35  
36  
37  
38  
39  
40  
41

42 Therefore, the garbage can model also seems to be at play in the less than orderly  
43 sequence of steps and trial-and-error actions involved in initiating CSR-related programmes.  
44 These extracts exemplify this condition:  
45  
46  
47  
48

49 I think now – from being a top-down decision-making process – programmes and  
50 initiatives can actually start from the bottom, because we have got some good  
51 programmes running – it's embedded in the business. So people can now make  
52 decisions – no make decisions – make suggestions, whereas before we never spoke to  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 each other about [...] For instance, we have been doing some stuff around healthy  
4 living. One of the security guards has actually come to us and said, 'Fantastic. Why  
5 don't we, at the training ground, start an organic garden?' So that's coming from a  
6  
7  
8  
9  
10 guy that you never see. He has actually come forward with an idea. So it just shows  
11  
12 you that in a short space of time the attitudes have changed within the business (PL-  
13  
14 fc1a).

15  
16  
17  
18 We have a staff meeting each week and think about what we can do that's different  
19  
20 this year. We just brainstorm it and banter the ideas around. Oh, [the club's CEO] is  
21  
22 full of ideas – usually crazy ideas that we think that's bonkers, and then two minutes  
23  
24 later you are doing it and it works. So, yeah, a lot comes from [him], a lot just comes  
25  
26 from the staff here. It's both ways (PL-fc3).

27  
28  
29  
30  
31  
32 Overall, what is discernible is a continuous managerial endeavour for organisational  
33  
34 survival in an anything but stable and controllable environment. However, this environment  
35  
36 favours greater CSR, often through decisions taken in a haphazard and random fashion.  
37  
38 Within such an environment, decision-making processes display some characteristics of  
39  
40 profit maximising. Chief among these is prudent managerial activity (cost control), which  
41  
42 aims to ensure the foundation's short-term viability and, indirectly, the parent company's  
43  
44 long-term sustainability (dual *safeguarding*).

45  
46  
47  
48  
49 *Assessable transcendence from a processual perspective*

50  
51  
52 *Assessable transcendence* maximises both social and business performance. Without  
53  
54 overlooking the importance of profit maximising (in business and charity parlance alike),  
55  
56 *assessable transcendence* corroborates the processualists' pluralistic outcomes of strategy  
57  
58  
59  
60

1  
2  
3 making. The institutionalisation of CSR in English football though the gradual establishment  
4 of charitable foundations governed by separate boards of trustees and managed by paid  
5 administrators (foundation managers) has created a multi-powered organisational setting  
6 which – perhaps inevitably – also has increased conflicting interests among key  
7 organisational actors regarding CSR formulation and implementation (Kolyperas *et al.*,  
8 2017). For example, these characteristic and revealing extracts highlight this condition:  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19

20 We struggle here with engaging the very top people within the football club to  
21 acknowledge what we do, acknowledge the benefit of what we do and almost ...  
22 ‘invest’ is the wrong word because they would never invest in it. For some within the  
23 club we may exist because there is a statutory obligation to have a community  
24 organisation. If they could get away with it they would ... There is one or two [...] So  
25 it is a strange picture, and I am not sure whether they can understand when it comes to  
26 what we do or what we’re trying to achieve (PL-fc9).  
27  
28  
29  
30  
31  
32  
33  
34  
35

36 You know about the solidarity money that comes from PL down to the FL clubs,  
37 don’t you? The Premier League decided that the Championship clubs will get more  
38 money from the solidarity fund. So they decided to give a massive amount for the  
39 Championship clubs anyway. League 1 will get £275,000 and League 2 will get  
40 £250,000. All clubs met together and League 1 and League 2 clubs said, ‘No, we  
41 aren’t having that. Championship clubs are getting so much and we are just getting  
42 £250K, £275K’. The Premier League person who was sitting there said, ‘There is no  
43 more money from us. The only pot of money we have got now is the money we give  
44 to the FL Community Trust’. The clubs voted to take that money. The clubs decided  
45 to take that money off their own community foundations [...] In essence we are  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 talking about facilitating payments to their costs by £25,000. That's all. So the  
4  
5 Premier League said, 'We will not give you any more money. There's £1.4 million a  
6  
7 year that we give to community schemes. If you want, it's up to you what you are  
8  
9 going to do with that'. The clubs said, 'Well, I take them'. So we've been shocked out  
10  
11 from our own people; they've let us down, or clubs have let us down (Fb-L3).  
12  
13  
14  
15

16  
17 Such conflicting interests naturally have led foundation managers to develop political  
18  
19 skills to achieve the most satisficing (March and Simon, 1958) solution on any occasion. In  
20  
21 this study, the multiplicity of interests and political compromising – fundamental tenets of the  
22  
23 processual perspective (Henderson and Zvesper, 2002) – were largely manifested through  
24  
25 *manoeuvring*, one of the micro-social processes of *assessable transcendence*. *Manoeuvring*,  
26  
27 expressed more abstractly as internal and external communication, facilitates managerial  
28  
29 actions in *transcending* both social and business performance. The bargaining process  
30  
31 involves what Cyert and March (1963, p. 31) described as “*policy side-payments*” in return  
32  
33 for agreement (Whittington, 2001). For example, foundation managers may be willing to  
34  
35 implement a specific community programme with social but not necessarily financial returns  
36  
37 to satisfy particular parent football club executives:  
38  
39  
40  
41  
42

43 ur chief executive sees in it for us being in the community and how important that is.  
44  
45 Our schools' programmes work runs at a loss every term; we lose money when we are  
46  
47 out there. We do that because that is the biggest signal of [what] the club wants us to  
48  
49 do (FLC-fc7).  
50  
51  
52  
53

54 Taking this stance, the foundation manager can then “[...] go in and see the chief  
55  
56 executive anytime I want to. I don't have to wait until the trustees meeting. So I say, 'Look,  
57  
58  
59  
60

1  
2  
3 *we have got this, we've got that'. We have got this sort of respect for each other"* (FLC-fc7).

4  
5 Therefore, strategy becomes "*the product of political compromise, not profit-*  
6 *maximising calculation"* (Wittington, 2001, p. 22). Examining *assessable transcendence*  
7 from the processual perspective brings to the forefront the highly political context in which  
8 foundation managers make decisions, as well as the dynamic environment in which their  
9 organisations operate. Through continual *manoeuvring*, these managers seek to achieve the  
10 most 'satisficing' result at both internal (with the football club, for example) and external  
11 (with partners/funders, for example) levels. In turn, this 'satisficing' result takes them as  
12 close as possible to *transcending* the CSR's social and business outcomes.  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22

#### 23 24 25 *Assessable transcendence from a systemic perspective*

26  
27 The systemic perspective examines the influence of the wider social forces, culture and  
28 institutions that impinge on various business strategies (Henderson and Zvesper, 2002),  
29 thereby corroborating arguments made in the football management literature (see, e.g.,  
30 Brown *et al.*, 2010; Morrow, 2003) that "*football is firmly rooted in the local setting and*  
31 *plays a vital part of the cultural and social make-up of local communities"* (Dolles and  
32 Söderman, 2013, p. 384). Consequently, an examination of (strategic) decision-making  
33 regarding CSR would be inadequate if it overlooked either these socio-cultural ties (Hamil  
34 and Morrow, 2011) or the surrounding context of social groups, interests and resources  
35 (Wittington, 2001). Rather, an account of this 'social system' in which managerial decision  
36 making occurs is necessary.  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48

49  
50 According to Mellor (2005), the reputation of football declined during the mid-1980s  
51 because of social problems such as serious hooliganism that demanded state intervention. In  
52 addition to increased political pressure from central governments for necessary actions,  
53 shifting economic and social circumstances combined with the influence of television have  
54  
55  
56  
57  
58  
59  
60

1  
2  
3 created an environment in which football's 'power' became a catalyst for social change  
4  
5 (Taylor, 2004).  
6

7 More specifically, the socio-economic changes in the UK during the past 30 years  
8  
9 (such as the decline of the UK's manufacturing base, migration away from inner cities and  
10  
11 changes in most citizens' cultural and social activities) have determined to a large degree  
12  
13 communities and foundation managers' outreach to them. Thus, detachment of these  
14  
15 decision-makers from their social systems is practically impossible. The following extracts  
16  
17 highlight this shift:  
18  
19  
20  
21  
22

23 We are also in a city here – probably the first in England – that will be an ethnic  
24  
25 majority city, as the ethnic breakdown is particularly that Southeast Asian Muslim  
26  
27 population, which traditionally are not watchers of football or participants in football.  
28  
29 There are Bangladeshi, Pakistani and Indians in the city, and that's increasing rapidly.  
30  
31 Now, football isn't the number one sport in those countries, and our job is to try and  
32  
33 make sure that the children in this country are playing football and continue to play  
34  
35 football. And then eventually when they become adults, you hope they will actually  
36  
37 become football fans and buy tickets or shirts of [the club] (PL-fc1a).  
38  
39  
40  
41  
42

43 The football club is very, very different now than it was in 1994, but so is the  
44  
45 community that we serve. [The city] has become vastly diverse. I think we have  
46  
47 something like 82 different nationalities within the city, which presents a massive –  
48  
49 not problem because problem is not the right word. But in terms of a community  
50  
51 office being equitable and creating access, it comes with its own problem, but a  
52  
53 challenging problem [...] that we are really enthused and supposed to be tackling  
54  
55 (FLC-fc4).  
56  
57  
58  
59  
60

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

Television also has had an important role in the formation of the social context of CSR. King (2002) noted that the 1992 BSkyB contract was a crucial moment in the transformation of top level of English professional football because “*it linked the game to Thatcherite developments*” (p. 117). The “*Sky-ification*” of football, as Taylor (2004, p. 50) called it, also had a great effect on the understanding of community. Fans no longer need to live close to their team’s base or attend matches in order to feel ‘part of the club’ (ibid.). These ‘fan communities’ require different treatment than the more traditional football supporters. Television obviously has been a crucial influence on this development, and is key to addressing it; consequently, football clubs now depend heavily on television revenues.

According to Taylor (2004), the community dispersion and television are the principal factors in the external pressure on football clubs to reconsider and re-establish relations with their communities. At a moment of particularly drastic and rapid transformation within English football, New Labour won a landslide election in the UK. Under the ideological principle of the ‘Third Way’, the party introduced a number of welfare and public policy reforms aimed at creating a strong sense of responsibility across society. Hine and Preuss (2009) wrote that in the wake of the economic liberalisation of the 1980s and 1990s, New Labour had to perform a balancing act between the values of their traditional constituencies and the need to be seen as pro- (or at least not anti-) business. Wilson (2000, cited in Hine & Preuss, 2009) noted that striking this balance prompted the government to avoid the heavy-handed regulation characteristic of previous Labour administrations and to appeal to the logic of the market and fair competition as methods of ‘regulating’ activity.

Therefore, the rationales underlying CSR in English football seem to be what systemic theorists call “*peculiar to particular social contexts*” (Wittington, 2001, p. 26). Indeed, the differences between national social systems emphasised in the systemic

1  
2  
3 perspective are empirically apparent in CSR in football (e.g., Hovemann *et al.*, 2011; Walters  
4 and Tacon, 2011) with different levels of commitment and diverse activities found among  
5  
6 European football leagues.  
7  
8

9  
10 This contextual background encapsulates the ‘set of conditions’ (see *harmonising*)  
11 under which managerial decision-making in charitable foundations occurs, which  
12 underscores the systemic theorists’ crucial point that decision-makers are profoundly rooted  
13 in thickly interwoven social systems, such as the football club’s history, local social needs  
14 and so forth. For example, one participant said:  
15  
16  
17  
18  
19  
20  
21  
22

23 We are talking about the club here, so you have people who have been here for a long  
24 time and have built up an ethos, philosophy [...] This allows you, this gives you wings  
25 to go out and do things [...] So I walk in the footsteps of legends and I am looking  
26 after that while I am here [...] My job here is [...] working at the roots where the club  
27 has been (PL-fc4).  
28  
29  
30  
31  
32  
33  
34  
35

36 The relevance that the systemic perspective has to the emerging theory of assessable  
37 transcendence is found in the “*play-by-the-local-rules*” proposition (Whittington, 2001, p.  
38 10), and the recognition that not all companies are perfect profit-maximisers. The systemic  
39 perspective’s relevance also is manifested in the fact that CSR decisions are highly  
40 influenced by the leagues, which provide much of the funding. In this respect, the process is  
41 less an emergent one than the evolutionary and processual strategies advocate, although  
42 foundation managers often use a trial-and-error process lacking an orderly sequence of steps  
43 to initiate a CSR programme. Foundation managers align their decisions to a specific CSR  
44 landscape within which – at least for three to five years – to strategize as deliberately as  
45 possible.  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

## Concluding notes

### *Strategic decision-making in charitable foundations: toward paradigm pluralism?*

Our intention in this paper was to use a context-specific study to illustrate the efficacy of using a multi-paradigm perspective to examine the strategic decision-making processes of charitable foundation managers, encountered through the meanings the managers themselves attached to those processes. Specifically, the decision-making strategies adopted by English football clubs through their charitable foundations seem to align with all but one of the four quadrants of Whittington's (2001) framework (see Table 1).

TAKE IN TABLE 1 ABOUT HERE

For example, managers' micro-social process of *harmonising*, in its reliance on relatively rational planning, displays elements of the systemic perspective, although the process is profoundly interwoven in the local context and greatly influenced by the socio-economic, political environment and the parent company's playing status. On the other hand, *safeguarding* displays characteristics associated with the evolutionary approach, which defines profit maximisation (in both business and charity terms) as the natural outcome of strategy making. From this perspective, a more emergent process, dependent on environmental forces (such as commercial businesses' increased interest in CSR), seems to be at play, which ensures organisational survival, over the short term for the foundations and the long term for the parent football clubs (i.e. 'idealistic commercialism' as per Cortsen (2014). Strategic decision-making from an evolutionary and systemic perspective may lead to *transcending*, yet the latter largely depends on foundation managers' effective communication skills. *Manoeuvring*, then, could be viewed from the processual perspective,

1  
2  
3 which proposes that the objectives and practices of strategy depend on the ‘compromising’  
4 and ‘learning’ processes that may lead in different directions from those initially planned  
5  
6  
7 (through *harmonising* and *safeguarding*).  
8

9  
10 To reiterate, clear boundaries do not exist between Wittington’s (2001) proposed  
11 generic perspectives on strategy. On the contrary, this study indicates a great deal of overlap  
12 within these perspectives, and corroborates Henderson and Zvesper’s (2002) argument that  
13 conflicting paradigms should be celebrated rather than viewed as signs of theoretical  
14 immaturity. Multi-paradigm approaches can potentially reveal insights into the ‘mechanics’  
15 of managerial decision-making that are not easily discernable from a mono-paradigmatic  
16 perspective. They also offer more comprehensive accounts of organisation reality and  
17 therefore are arguably more accurate of the multifaceted nature of organisations (Gioa and  
18 Pitre, 1990). Thus, we demonstrate that strategic decision making and CSR implementation  
19 do not follow one process or another. Rather there are multiple processes that have potential  
20 to engage actors, depending on the local contextual forces and relationship between the  
21 paradoxical pressures from differing views on the objective of implementing CSR within the  
22 organisation.  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37

38 This empirical exploratory paper is a further step towards understanding strategic  
39 decision-making in non-profit sports organisations, particularly charitable foundations. Of  
40 course, caution is required given the study’s contextual parameters and exploratory approach.  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

To this end, the application of Wittington’s framework towards decision-making  
processes in the context of professional team sport organisations in general, and their CSR

1  
2  
3 delivery mechanisms in particular, illustrates that organisational reality can consist of  
4  
5 multiple realities and this offers opportunities for further research. For example, more  
6  
7 detailed comparative analysis of the similarities and differences between manager's decision  
8  
9 making processes may lead to deeper understanding of the process of CSR implementation.  
10  
11 Furthermore, taking contextual variables into account and the development of decision  
12  
13 making practices over time may provide more dynamic accounts of the process of CSR  
14  
15 strategy creation and implementation. There is also opportunity to conduct comparative  
16  
17 multi-paradigm analysis to contribute to the extensive debate on 'paradigm wars' as  
18  
19 articulated by Shepherd and Challenger (2013). Finally, comprehensive (and alternative to  
20  
21 this study) methodological paradigms such as Critical Realism (see Byers *et al.*, 2015) may  
22  
23 provide insight into the relationship between structures and agents in shaping the multiple  
24  
25 realities that are evident through our illustration of Whittington's framework and crucially  
26  
27 provide explanation as to why the processes of strategic decision making are so complex,  
28  
29 dynamic and contextually bounded. From a more practical point of view, by empirically  
30  
31 illustrating that a more multi-paradigmatic perspective is at play when managing the broad  
32  
33 notion of CSR in professional team organisations, further research of this context, and the  
34  
35 paradoxical nature of managers decision making, could explore the challenges that these  
36  
37 organisational actors face in formulating and implementing strategy and CSR objectives of  
38  
39 their parent companies. It would be useful to parent companies to be informed of how to  
40  
41 successfully negotiate these challenges and support CSR work to meet multiple actor's  
42  
43 objectives.  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55

## 56 List of references

57  
58  
59  
60

- 1  
2  
3 Aguinis, H., and Glavas, A. (2012), "What we know and don't know about corporate social  
4 responsibility: A review and research agenda", *Journal of Management*, Vol. 38 No. 4,  
5 pp. 932–968.  
6  
7  
8  
9  
10 Anagnostopoulos, C. (2013), "Getting the tactics right: Implementing CSR in English  
11 football", in Paramio, J.L., Babiak, K. and Walters, G. (Eds.) *The Handbook of Sport  
12 and Corporate Social Responsibility*, Routledge, New York, NY, pp. 91-104.  
13  
14  
15  
16 Anagnostopoulos, C. and Shilbury D. (2013), "Implementing corporate social responsibility  
17 in English football: Towards multi-theoretical integration", *Sport, Business and  
18 Management: An International Journal*, Vol. 3 No. 4, pp. 268-284.  
19  
20  
21  
22  
23 Anagnostopoulos, C., Byers, T. and Shilbury, D. (2014), "Corporate social responsibility in  
24 professional team sport organisations: Towards a theory of decision making",  
25 *European Sport Management Quarterly*, Vol. 14 No. 3, pp. 259-281.  
26  
27  
28  
29  
30 Anagnostopoulos, C. and Kolyperas, D. (2016), "Corporate social responsibility", in Byers,  
31 T. (Ed.) *Contemporary Issues in Sport Management: A Critical Introduction*, Sage,  
32 London, pp. 473-486.  
33  
34  
35  
36 Anagnostopoulos, C., Winand, M. and Papadimitriou, D. (2016), "Passion in the workplace:  
37 Empirical insights from team sport organisations", *European Sport Management  
38 Quarterly*, (online first) DOI: 10.1080/16184742.2016.1178794.  
39  
40  
41  
42  
43 Anheier, K. and Daly, S. (2007), "Philanthropic foundations in modern society", in Anheier,  
44 K. and Daly, S. (Eds.), *The Politics of Foundations. A Comparative Study*, Routledge,  
45 London, pp. 3-26.  
46  
47  
48  
49  
50 Ansoff, I. (1965), *Corporate Strategy*, Penguin, Harmondsworth.  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

- 1  
2  
3 Bason, T. and Anagnostopoulos, C. (2015), "Corporate social responsibility through sport:  
4 A longitudinal study of the FTSE100 companies", *Sport, Business and Management:*  
5 *An International Journal*, Vol. 5 No. 3, pp. 218-241.  
6  
7  
8  
9  
10 Bingham, T. and Walters, G. (2013), "Financial sustainability within UK charities:  
11 Community sport trusts and corporate social responsibility partnerships", *VOLUNTAS:*  
12 *International Journal of Voluntary and Nonprofit Organisations*, Vol. 24 No. 3, pp.  
13 606-629.  
14  
15  
16  
17  
18 Bradish, C. and Cronin, J. (2009), "Corporate social responsibility in sport", *Journal of*  
19 *Sport Management*, Vol. 23 No. 6, pp. 691-697.  
20  
21  
22  
23 Brammer, S., Hoejmose, S. and Millington, A. (2011), *Managing Sustainable Global Supply*  
24 *Chains: A Systematic Review of the Body of Knowledge*, Network for Business  
25 Sustainability, London, Ontario.  
26  
27  
28  
29  
30 Breitbarth, T., Walzel, S., Anagnostopoulos, C. and van Eekeren, F. (2015), "Corporate  
31 social responsibility and governance in sport: 'Oh, the things you can find, if you don't  
32 stay behind!'", *Corporate Governance: The International Journal of Business in*  
33 *Society*, Vol. 15 No. 2 pp. 254 – 273.  
34  
35  
36  
37  
38  
39 Brown, A. and Guo, C. (2010), "Exploring the key roles for nonprofit boards", *Nonprofit*  
40 *and Voluntary Sector Quarterly*, Vol. 39 No. 3, pp. 536-546.  
41  
42  
43 Brown, A., McGee, F., Brown, M. and Ashton, A. (2010), "The Social and community  
44 value of football: Final report", Supporters Direct and Substance, available at  
45 [http://www.supporters-direct.coop/downloads/sdr\\_report\\_10a.pdf](http://www.supporters-direct.coop/downloads/sdr_report_10a.pdf) (accessed 19 June  
46 2010).  
47  
48  
49  
50  
51  
52 Brown, W. (2005), "Exploring the association between board and organisational  
53 performance in nonprofit organisations", *Nonprofit Management & Leadership*, Vol.  
54 15 No. 3, pp. 317-339.  
55  
56  
57  
58  
59  
60

- 1  
2  
3 Bruch, H. and Walter, F. (2005), "The keys to rethinking corporate philanthropy", *MIT*  
4  
5 *Sloan Management Review*, Vol. 47 No. 1, pp. 49–55.  
6  
7  
8 Byers, T., Anagnostopoulos, C. and Brooke-Holmes, G. (2015), "Understanding control in  
9  
10 nonprofit organisations: moving governance research forward?", *Corporate*  
11  
12 *Governance: The International Journal of Business in Society*, Vol. 15 No. 1, pp. 134-  
13  
14 145.  
15  
16 Cai, Y., Jo, H. and Pan, C. (2012), "Doing well while doing bad? CSR in controversial  
17  
18 industry sectors", *Journal of Business Ethics*, Vol. 108 No. 4, pp. 467-480.  
19  
20  
21 Chandler, D. (1962), *Strategy and Structure*. Chapters in the History of the American  
22  
23 Industrial Enterprise, MIT Press, Cambridge, MA.  
24  
25 Clarke-Hill, C., Li, H. and Davies, B. (2003), "The paradox of co-operation and competition  
26  
27 in strategic alliances: Towards a multi-paradigm approach", *Management Research*,  
28  
29 Vol. 26 No. 1. pp. 1-20.  
30  
31  
32 Corbin, J. and Strauss, A. (2008), *Basics of Qualitative Research* (3<sup>rd</sup> ed.), Sage, Thousand  
33  
34 Oaks, CA.  
35  
36 Cornforth, C. (2004), "The governance of cooperatives and mutual associations: A paradox  
37  
38 perspective", *Annals of Public and Cooperative Economics*, Vol. 75 No. 1, pp. 11-32.  
39  
40  
41 Cortsen, K. (2014), "Capitalising on CSR-based partnerships in sports branding and sports  
42  
43 sponsorship", *International Journal of Sport Management & Marketing*, Vol. 15 No.  
44  
45 1/2, pp. 75-97.  
46  
47  
48 Cyert, R. and March, H. (1963), *A Behavioral Theory of the Firm*, Prentice-Hall, Englewood  
49  
50 Cliffs, N.J.  
51  
52 Dahlsrud, A. (2008), "How corporate social responsibility is defined: An analysis of 37  
53  
54 definitions", *Corporate Social Responsibility and Environmental Management*, Vol. 15  
55  
56 No. 1, pp. 1-13.  
57  
58  
59  
60

- 1  
2  
3 Deloitte (2015), *Annual Review of Football Finance*, Deloitte, Manchester.
- 4  
5 Dimitropoulos, P. (2011), "Corporate governance and earnings management in the  
6  
7 European football industry", *European Sport Management Quarterly*, Vol. 11 No. 5,  
8  
9 pp. 495-523.
- 10  
11 Dolles, H. and Söderman, S. (2013), "The network of value captures in football club  
12  
13 management: A framework to develop and analyse competitive advantage in  
14  
15 professional team sports", in Söderman, S. and Dolles, H. (Eds.), *Handbook of*  
16  
17 *Research on Sport and Business*, Edward Elgar, Cheltenham, pp. 418-432.
- 18  
19  
20 Foss, N.J. (2011), "Why micro-foundations for resource-based theory are needed and what  
21  
22 they may look like", *Journal of Management*, Vol. 37, pp. 1413-1428.
- 23  
24 French, S. (2009), "Exploring the house built on sand!", *Journal of Management*  
25  
26 *Development*, Vol. 28 No. 1, pp. 38-50.
- 27  
28  
29 Galbreath, J. (2009), "Building corporate social responsibility into strategy", *European*  
30  
31 *Business Review*, Vol. 21 No. 2, pp. 109-127.
- 32  
33  
34 Gioa, D.A. and Pitre, E. (1990), "Multi-paradigm perspectives on theory building",  
35  
36 *Academy of Management Review*, Vol. 15 No. 4, pp. 584-602.
- 37  
38  
39 Godfrey, C., Hatch, W. and Hansen, M. (2010), "Toward a general theory of CSRs: The  
40  
41 roles of beneficence, profitability, insurance, and industry heterogeneity", *Business &*  
42  
43 *Society*, Vol. 49 No. 2, pp. 316-344.
- 44  
45 Hamil, S. and Chadwick, S. (2010), *Managing Football: An International Perspective*,  
46  
47 Butterworth-Heinemann, Oxford.
- 48  
49 Hamil, S. and Morrow, S. (2011), "Corporate social responsibility in the Scottish Premier  
50  
51 League: Context and motivation", *European Sport Management Quarterly*, Vol. 11  
52  
53 No. 2, pp. 143-170.
- 54  
55  
56 Hamil, S. and Walters, G. (2010), "Financial performance in English professional football:  
57  
58  
59  
60

- 1  
2  
3 'An inconvenient truth"', *Soccer and Society*, Vol. 11 No. 4, pp. 354-372.
- 4  
5 Henderson, J. (2007), "Corporate social responsibility and tourism: Hotel companies in  
6  
7 Phuket, Thailand, after the Indian Ocean tsunami", *International Journal of Hospitality*  
8  
9 *Management*, Vol. 26 No. 1, pp. 228-239.
- 10  
11 Henderson, S. and Zvesper, A. (2002), "Narratives of transformation: A strategic decision  
12  
13 maker's guide", *Management Decision*, Vol. 40 No. 5, pp. 476-485.
- 14  
15 Hu, J., Lee, H.C., Wong, R.H. and Kao, T. (2012), "Understanding corporate social  
16  
17 irresponsibility on sports organizations", *International Business Research*, Vol. 5 No.  
18  
19 12, pp. 46-58.
- 20  
21  
22 Claire Henderson, C., Stefanie O'Hara, S., Thornicroft, G. and Webber, M. (2014),  
23  
24 "Corporate social responsibility and mental health: The Premier League football  
25  
26 Imagine Your Goals programme", *International Review of Psychiatry*, Vol. 26 No. 4,  
27  
28 pp. 460-466.
- 29  
30  
31 Hine, J. and Preuss, L. (2009), "'Society is out there, organisation is in here': On the  
32  
33 perceptions of corporate social responsibility hold by different managerial groups",  
34  
35 *Journal of Business Ethics*, Vol. 88 No. 2, pp. 381-393.
- 36  
37  
38 Hovemann, G., Breitbarth, T. and Walzel, S. (2011), "Beyond sponsorship? Corporate  
39  
40 social responsibility in English, German and Swiss top national league football clubs",  
41  
42 *Journal of Sponsorship*, Vol. 4 No. 4, pp. 338-352.
- 43  
44  
45 Husted, B. (2003), "Governance choices for corporate social responsibility: to contribute,  
46  
47 collaborate or internalize", *Long Range Planning*, Vol. 36 No. 5, pp. 481-498.
- 48  
49  
50 Inoue, Y. and Lee, S. (2011), "Effects of different dimensions of corporate social  
51  
52 responsibility on corporate financial performance in tourism-related industries",  
53  
54 *Tourism Management*, Vol. 32, pp.790-804.
- 55  
56  
57 Jarvie, G. (2003), "Communitarianism, sport, and social capital: Neighbourly insights into  
58  
59  
60

- 1  
2  
3 Scottish sport”, *International Review for the Sociology of Sport*, Vol. 38 No. 2, pp. 39-  
4  
5 53.  
6  
7 Kihl, L., Babiak, K. and Tainsky, S. (2014), “Evaluating the implementation of a  
8  
9 professional sport team’s corporate community involvement”, *Journal of Sport*  
10  
11 *Management*, Vol. 28 No. 3, pp. 324-337.  
12  
13  
14 King, A. (2002), *The End of the Terraces: The Transformation of English Football in the*  
15  
16 *1990s*, 2<sup>nd</sup> Edition, Leicester University Press, Leicester.  
17  
18 Kolyperas, D. Anagnostopoulos, C., Chadwick, S. and Sparks, L. (2017), “Applying a  
19  
20 communicating vessels framework to CSR value co-creation: Empirical evidence from  
21  
22 professional team sport organizations”, *Journal of Sport Management* (in print).  
23  
24  
25 Lambourne, K. (2006), “The relationship between working memory capacity and physical  
26  
27 activity rates in young adults”, *Journal of Sport Science and Medicine*, Vol. 5 No. 1,  
28  
29 pp. 49-53.  
30  
31  
32 Levermore, R. (2010), “CSR for development through sport: Examining its potential and  
33  
34 limitations”, *Third World Quarterly*, Vol. 31 No. 2, pp. 223-241.  
35  
36  
37 Maignan, I. and Ferrell, O.C. (2004), “Corporate social responsibility and marketing: An  
38  
39 integrative framework”, *Journal of Academy of Marketing Science*, Vol. 32, pp. 3-19.  
40  
41  
42 March, G. and Simon A. (1958), *Organisations*, McGraw-Hill, New York, NY.  
43  
44  
45 Matute-Vallejo, J., Bravo, R. and Pina, J. (2011), “The influence of corporate social  
46  
47 responsibility and price fairness on customer behaviour: evidence from the financial  
48  
49 sector”, *Corporate Social Responsibility and Environmental Management*, Vol. 18 No.  
50  
51 6, pp. 317–331.  
52  
53  
54 McElhaney, K. A. (2008), *Just Good Business: the strategic guide to aligning corporate*  
55  
56 *responsibility and brand*. San Francisco, California, the US: Berrett-Koehler  
57  
58 Publishers, Inc.  
59  
60

- 1  
2  
3 McWilliams, A. and Siegel, D. (2000), "Corporate social responsibility and financial  
4 performance: Correlation or misspecification?" *Strategic Management Journal*, Vol.  
5 21, pp. 603-609.  
6  
7  
8  
9  
10 McWilliams, A., Siegel, S. and Wright, M. (2006), "Corporate social responsibility:  
11 Strategic implications", *Journal of Management Studies*, Vol. 43 No. 10, pp. 1-18.  
12  
13  
14 Mellor, G. (2005), "Mixed motivations: Why do football clubs do 'community' work?",  
15 *Soccer Review*, pp. 18-24.  
16  
17  
18  
19 Miller-Millesen, J. (2003), "Understanding the behaviour of nonprofit boards of directors: A  
20 theory-based approach", *Nonprofit and Voluntary Sector Quarterly*, Vol. 32 No. 4, pp.  
21 521-547.  
22  
23  
24  
25 Morgeson, F., Aguinis, H. and Waldman, D. (2013), "Extending corporate social  
26 responsibility research to the human resource management and organisational behavior  
27 domains: A look to the future", *Personnel Psychology*, Vol. 66 No. 4, pp. 805-824.  
28  
29  
30  
31  
32 Morrow, S. (2003), *The People's Game? Football, Finance and Society*, Palgrave, New  
33 York, NY.  
34  
35  
36  
37 Newman, L. (2000), *Social Research Methods: Qualitative and Quantitative Approaches*,  
38 4<sup>th</sup> Edition, Allyn and Bacon Publications, Boston.  
39  
40  
41 Olson, M.E., Duray, R., Cooper, C. and Olson, M.K. (2016), "Strategy, structure, and culture  
42 within the English Premier League", *Sport, Business and Management: An  
43 International Journal*, Vol. 6 No. 1 pp. 55 – 75.  
44  
45  
46  
47  
48 Pedrini, M. and Minciullo, M. (2011), "Italian corporate foundations and the challenge of  
49 multiple stakeholder interests", *Nonprofit Management and Leadership*, Vol. 22 No. 2,  
50 pp. 173-197.  
51  
52  
53  
54 Petrovits, C.M. (2006), "Corporate-sponsored foundations and earnings management",  
55 *Journal of Accounting and Economics*, Vol. 41 No. 3, pp. 335–362.  
56  
57  
58  
59  
60

- 1  
2  
3 Pettigrew, A.M. (1985), *The Awakening Giant: Continuity and Change in Imperial*  
4  
5 *Chemical Industries*, Blackwell, Oxford.  
6  
7  
8 Porter, M. (1980), *Competitive Strategy. Techniques for Analyzing Industries and*  
9  
10 *Competitors*, Free Press, New York, NY.  
11  
12 Porter, M. and Kramer, M. (2006), "Strategy and society: the link between competitive  
13  
14 advantage and corporate social responsibility", *Harvard Business Review*, Vol. 84, pp.  
15  
16 78-92.  
17  
18 Powell, T.C., Lovallo, D. and Fox, C.R. (2011), "Behavioral strategy", *Strategic*  
19  
20 *Management Journal*, Vol. 32, pp. 1369-1386.  
21  
22  
23 Pringle, A., Zwolinsky, S., McKenna, J., Daly-Smith, A., Robertson, S. and White, A.  
24  
25 (2013), "Effect of a national programme of men's health delivered in English Premier  
26  
27 League football clubs", *Public Health*, Vol. 127 No. 1, pp. 18-26.  
28  
29  
30 Rupp D.E., Shao R., Thornton M.A. and Skarlicki D.P. (2013), "Applicants' and  
31  
32 employees' reactions to corporate social responsibility: The moderating effects of first-  
33  
34 party justice perceptions and moral identity", *Personnel Psychology*, Vol. 66, pp. 895-  
35  
36 933.  
37  
38  
39 Rupp, D.E., Ganapathi, J., Aguilera, R.V. and Williams, C.A. (2006), "Employee reactions  
40  
41 to corporate social responsibility: An organisational justice framework", *Journal of*  
42  
43 *Organisational Behavior*, Vol. 27, pp. 537-543.  
44  
45  
46 Sen, S. and Bhattacharya, C. (2001), "Does doing good always lead to doing better?  
47  
48 Consumer reactions to corporate social responsibility", *Journal of Marketing*  
49  
50 *Research*, Vol. 38 No. 2, pp. 225-243.  
51  
52  
53 Shepherd, C. and Challenger, R. (2013), "Revisiting paradigm(s) in management research:  
54  
55 A rhetorical analysis of the paradigm wars", *International Journal of Management*  
56  
57 *Reviews*, Vol. 15 No. 2, pp. 225-244.  
58  
59  
60

- 1  
2  
3 Sheth, H. and Babiak, K. (2009), "Beyond the game: perceptions and practices of corporate  
4 social responsibility in the professional sport industry", *Journal of Business Ethics*,  
5 Vol. 91 No. 3, pp. 433-450.  
6  
7  
8  
9 Siegel, D. and Vitaliano, D. (2007), "An empirical analysis of the strategic use of corporate  
10 social responsibility", *Journal of Economics and Management Strategy*, Vol. 16 No. 3,  
11 pp. 773- 792.  
12  
13  
14  
15  
16 Slack, R. and Shrivs, P. (2008), "Social disclosure and legitimacy in Premier League  
17 football clubs: the first ten years", *Journal of Applied Accounting*, Vol. 9 No. 1, pp. 17-  
18 28.  
19  
20  
21  
22  
23 Sloan, A. (1963), *My years with General Motors*. London: Sidgwick & Jackson.  
24  
25 Smith, A. and Westerbeek, H. (2007), "Sport as a vehicle for deploying corporate social  
26 responsibility", *Journal of Corporate Citizenship*, Vol. 25, pp. 43-54.  
27  
28  
29  
30 Spiggle, S. (1994), "Analysis and interpretation of qualitative data in consumer research",  
31 *Journal of Consumer Research*, Vol. 21 No. 3, pp. 491-503.  
32  
33  
34 Taylor, N. (2004), "Giving something back: can football clubs and their communities  
35 coexist?", in Wagg, S. (Ed.), *British Football and Social Exclusion*, Routledge, Oxon,  
36 pp. 47-66.  
37  
38  
39  
40  
41 Van Puyvelde, S., Caers, R., Du Bois, C. and Jegers, M. (2012), "The governance of  
42 nonprofit organisations: Integrating agency theory with stakeholder and stewardship  
43 theories", *Nonprofit and Voluntary Sector Quarterly*, Vol. 41 No. 3, pp. 431-451.  
44  
45  
46  
47 Walker, M. and Kent, A. (2009), "Do fans care? Assessing the influence of corporate social  
48 responsibility on consumer attitudes in the sport industry", *Journal of Sport  
49 Management*, Vol. 23 No. 6, pp. 743-769.  
50  
51  
52  
53  
54 Walker, M., Hill, S. and Heere, B. (2015), "Evaluating a socially responsible employment  
55 program: Beneficiary impacts and stakeholder perceptions", *Journal of Business  
56  
57  
58  
59  
60*

1  
2  
3 *Ethics*, (online first) DOI 10.1007/s10551-015-2801-3.  
4

5 Walters, G. and Chadwick, S. (2009), "Corporate citizenship in football: Delivering  
6 strategic benefits through stakeholder engagement", *Management Decision*, Vol. 47  
7  
8 No. 1, pp. 51- 66  
9

10  
11 Walters, G. and Tacon, R. (2011), "Corporate social responsibility in European football",  
12  
13 *Birkbeck Sport Business Centre Research Paper*, Vol. 4 No. 1.  
14

15  
16 Walters, G. and Hamil, S. (2013), "The contests for power and influence over the regulatory  
17 space within the English professional football industry, 1980–2012", *Business History*,  
18  
19 Vol. 55 No. 5, pp. 740-767.  
20

21  
22 Walters, G. and Panton, M. (2014), "Corporate social responsibility in professional  
23 football", *Soccer and Society*, Vol. 15 No. 6, pp. 828-846.  
24

25  
26 Wittington, R. (2001), *What is Strategy – and Does it Matter?* 2<sup>nd</sup> Edition, Routledge,  
27  
28 London.  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

**Table 1:** 'Assessable transcendence' in relation to strategy perspectives (modified by Whittington, 2001, p. 39)

	<b>Classic</b>	<b>Processual</b>	<b>Evolutionary</b>	<b>Systemic</b>
<i>Strategy</i>	Formal	Crafted	Efficient	Embedded
<i>Rationale</i>	Profit maximisation	Vague	Survival	Local
<i>Focus</i>	Internal (plans)	Internal (politics/cognitions)	External (markets)	External (societies)
<i>Processes</i>	Analytical	Bargaining/learning	Darwinian	Social
<i>Key influences</i>	Economics/military	Psychology	Economics/biology	Sociology
<i>Key authors</i>	Chandler; Ansoff; Porter	Cyert & March; Mintzberg; Pettigrew	Hannan & Freeman; Williamson	Granovetter; Whitley
<i>Emergence</i>	1960s	1970s	1980s	1990s
<i>In this study</i>	Inapplicable?	<i>Manoeuvring</i> (communication) 	<i>Safeguarding</i> (business performance)	<i>Harmonising</i> (social performance)
			<i>Transcending</i>	

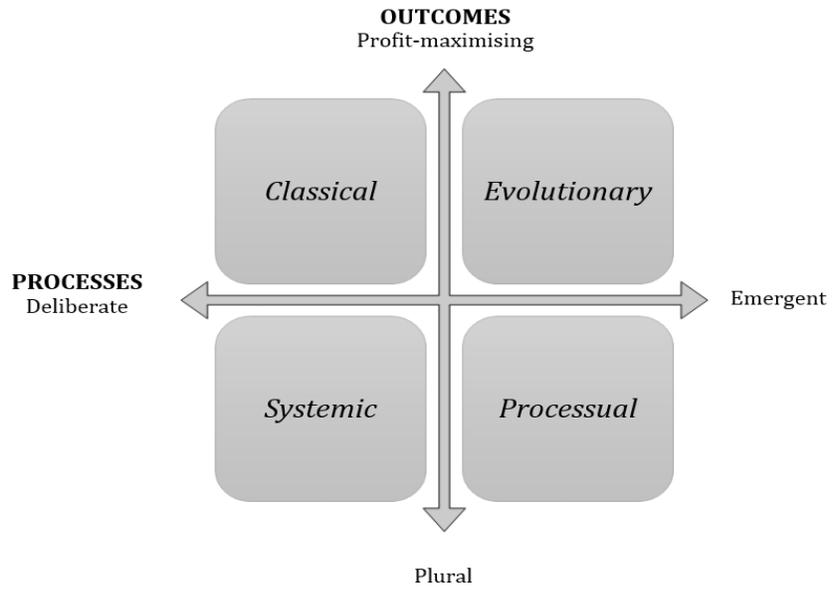
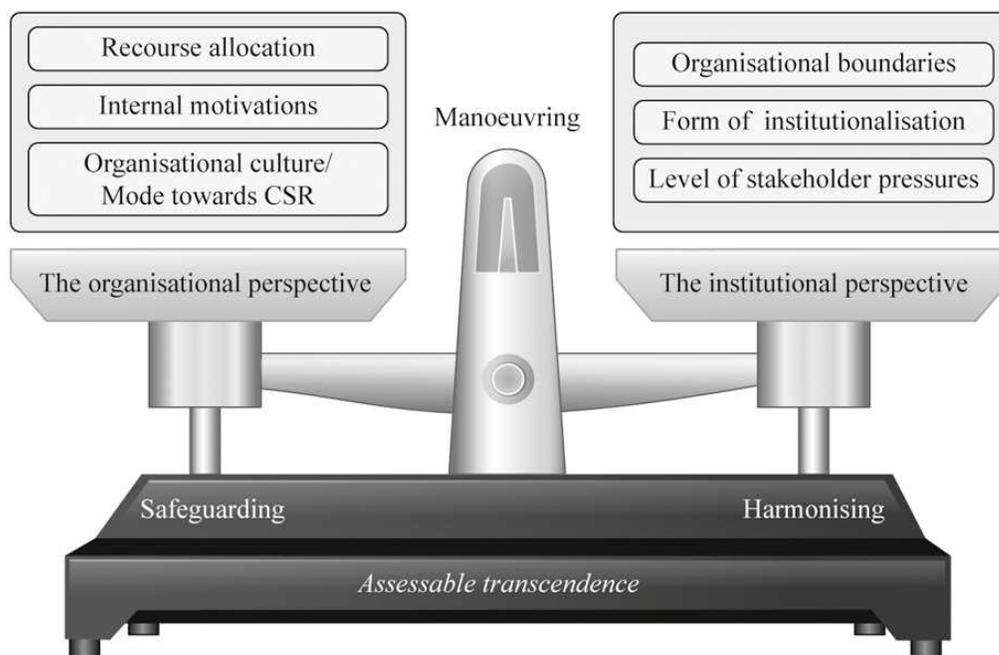


Figure 1: Generic perspectives on strategy (Whittington, 2001, p. 3)

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

Figure 2: 'Assessable transcendence' (modified by Anagnostopoulos *et al.*, 2014)



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60

ment: an International Journal