

# From Practice to Integrated Reporting: CSR, Sustainable Supply Chains, and the Augmented Workforce in Football Marketing

By Mbarek Rahmoune<sup>1</sup>, Hassan Alsaggaf<sup>2</sup>, Mohamed Alsagaf<sup>3</sup>, Shaher Alshoon<sup>4</sup>

## ABSTRACT:

This paper proposes a systemic framework for integrating corporate social responsibility (CSR) and sustainable supply chain practices into football marketing. Building on Puxty's and Miller's conception of accounting as a social practice, and extending Arvidsson (2019) model, the study synthesizes literature across CSR, supply chain management, and sports marketing. A qualitative systematic review of 30 peer-reviewed studies, selected through rigorous inclusion and exclusion criteria, forms the empirical foundation. The review identifies five thematic clusters CSR and stakeholder legitimacy, sustainable supply chain practices, CSR-SCM integration, marketing narratives of sustainability, and integrated reporting. From these findings, a four-level systemic model is articulated (normative, strategic, operational, and integrative), with extensions that embed supply chain responsibility and marketing practices. The framework offers theoretical and practical contributions by providing football clubs and stakeholders with a structured pathway for aligning social accountability with strategic marketing, while also setting an agenda for future research. In addition, the framework explicitly recognizes the role of the augmented supply chain workforce, highlighting how the integration of human expertise with digital technologies enhances sustainability, governance, and accountability within football supply chains.

*Keywords: Sustainable Supply Chain Management (SSCM), Corporate Social Responsibility (CSR), Sports Marketing, Football Industry, Workforce*

## 1. Introduction

Corporate social responsibility (CSR) has become a central dimension of governance and legitimacy in professional football (Walters & Tacon, 2010; Breitbarth et al., 2015). Heightened scrutiny from fans, regulators, and sponsors increasingly requires clubs to address sustainability challenges that extend beyond on-field performance (Smith & Westerbeek, 2007; Anagnostopoulos et al., 2014). Supply chains linked to apparel production, merchandising, and stadium operations account for a significant portion of the industry's environmental and social impact, positioning them as a critical arena for responsible management (Walker & Jones, 2012; Levermore, 2011). At the same time, CSR-driven marketing narratives have evolved into strategic tools for shaping stakeholder

<sup>1</sup>Corresponding author: Mbarek Rahmoune, Department of Business Administration, Applied College, King Abdulaziz University, Jeddah, Kingdom of Saudi Arabia. Orcid: <https://orcid.org/0000-0002-0333-9056>

<sup>2</sup>Department of Business Administration, Applied College, King Abdulaziz University, Jeddah, Kingdom of Saudi Arabia.

<sup>3</sup>Department of Business Administration, Applied College, King Abdulaziz University, Jeddah, Kingdom of Saudi Arabia.

<sup>4</sup>Department of Business Administration, Applied College, King Abdulaziz University, Jeddah, Kingdom of Saudi Arabia.

perceptions, building trust, and reinforcing organizational legitimacy (Parganas et al., 2017; Inoue & Kent, 2012). Against this backdrop, the present paper proposes to integrate CSR, sustainable supply chain practices, and football marketing into a systemic framework informed by social practice theory (Puxty, 1991; Miller, 1994; Arvidsson, 2019). Recent transformations in global supply chains increasingly emphasize the role of the workforce as a strategic and socio-technical asset. The emergence of the augmented supply chain workforce reflects the integration of human skills with advanced digital technologies such as artificial intelligence, data analytics, automation, and decision-support systems. Rather than replacing human judgment, these technologies augment workers' capabilities, enabling more informed decision-making, enhanced resilience, and improved sustainability performance. In sectors characterized by complex stakeholder networks and reputational sensitivity such as professional football the alignment between human capital, technology, and responsible supply chain practices becomes critical for organizational legitimacy and long-term value creation.

## **2. Literature Review**

### **2.1 Corporate Social Responsibility in Football**

Corporate Social Responsibility (CSR) has steadily become a cornerstone of professional football's institutional framework. Although CSR was once regarded as a minor aspect of sport, early research recognized football's exceptional capacity to promote social responsibility, thanks to its high visibility, emotional resonance, and unique ability to unite communities across diverse backgrounds (Smith & Westerbeek, 2007). Initial studies mainly focused on the organizational benefits of CSR such as increased legitimacy, improved reputation, and enhanced sponsor relationships (Babiak & Wolfe, 2009; Breitbarth & Harris, 2008) with less emphasis on the views of fans and consumers, who are crucial to football's credibility (Giannoulakis & Drayer, 2009).

Over time, CSR in football has evolved from voluntary add-ons to a more institutionalized and strategic undertaking. European clubs, in particular, have formalized their CSR efforts by establishing foundations and structured programs that address issues like community development, youth education, social inclusion, health promotion, and environmental sustainability (Inoue et al., 2011; Walters & Tacon, 2010). Such initiatives not only boost brand equity but also help counter criticism about football's commercialization (Bason & Anagnostopoulos, 2015). However, greater visibility means increased scrutiny: fans, regulators, and sponsors now expect clubs to show ongoing, genuine commitments rather than just symbolic gestures (Anagnostopoulos et al., 2014).

Recent studies highlight the importance of stakeholder governance frameworks in ensuring CSR's credibility and effectiveness. Inclusivity, transparency, and ethical conduct are now fundamental for legitimacy in football organizations (Hernández-Hernández et al., 2023). This aligns with wider CSR debates that advocate moving from purely reputational or symbolic CSR to deeply embedded practices that produce measurable social and environmental results (Kolyperas et al., 2016). For football, this means going beyond periodic charitable acts to fully integrating CSR into governance, strategy, and accountability.

Currently, four main factors strongly influence how CSR is communicated and practiced in football. First, passion: fans' emotional investment heightens both the

visibility of CSR and the reputational risks of neglect (Walters & Chadwick, 2009). Second, economic pressures: football's global supply chains from merchandise to stadium operations force clubs to consider ethical sourcing, labor standards, and carbon reduction (Walker & Jones, 2012). Third, transparency: increased media scrutiny and regulatory requirements push clubs to be more precise and open about their CSR and sustainability work (Hamil & Morrow, 2011). Finally, stakeholder management: clubs must balance the often conflicting expectations of sponsors, fans, local communities, and governing bodies (Hernández-Hernández *et al.*, 2023).



*Fig. 1 Factors affecting CSR in the football industry*

Overall, these trends show that CSR and integrated reporting in football are not just technical processes but are social practices embedded in contested spaces of legitimacy and accountability (Puxty, 1991; Arvidsson, 2019). Football thus provides valuable context for developing CSR theory, illustrating how sports organizations juggle commercial priorities with societal responsibilities, and manage the tension between profit and purpose that defines today's debates on the role of business in society. These findings reinforce the view of CSR and integrated reporting as socially constructed practices through which legitimacy in football is negotiated, rather than achieved solely through technical compliance. By extending Arvidsson's (2019) framework, the study underscores the systemic interdependence between governance structures, operational practices, and communicative processes in shaping accountability.

## 2.2 Sustainable Supply Chain Practices

The supply chains embedded in the football industry encompassing apparel production, merchandising, food and beverage services, and stadium operations are subject to growing scrutiny regarding their environmental, social, and labor-related consequences (Rahmoune, 2025). The expansion of global production networks and

extensive outsourcing to regions with inconsistent labor standards have intensified the pressure on football clubs and their sponsors to uphold ethical and sustainable supply chain practices (Giulianotti, 2015). This critical attention encompasses issues ranging from working conditions in apparel manufacturing to the environmental implications of event logistics and stadium energy use.

The literature in sustainable supply chain management (SSCM) advocates for an integrative approach that weaves together economic, environmental, and social considerations within procurement and operational management (Seuring & Müller, 2008; Rahmoune, 2025). Empirical research highlights supplier audits, codes of conduct, ethical sourcing guidelines, and carbon reduction initiatives as essential for both mitigating reputational risk and responding to stakeholder expectations (Carmignani, 2017; Walker & Jones, 2012). Beyond risk management, SSCM in the sport sector is increasingly conceptualized as a strategic resource, enhancing brand credibility and deepening stakeholder trust (Amor-Esteban et al., 2020). Within football, the adoption of sustainable supply chain practices is closely linked to broader corporate social responsibility (CSR) agendas. Conversely, organizations that embed sustainability throughout their supply chains can demonstrate sectoral leadership and reinforce the legitimacy of football as a socially responsible institution. Accordingly, sustainability in football supply chains extends beyond operational or logistical management and is fundamentally an issue of organizational legitimacy and accountability (Rahmoune, 2025). Given their intersection with commerce, culture, and community, football clubs' commitment to responsible supply chain practice increasingly serves as a measure of authenticity and their social contract with stakeholders.

### **2.3 Integrating Corporate Social Responsibility and Sustainable Augmented Workforce Supply Chain Management**

Despite a growing body of literature on both CSR and SSCM, their intersection in the football sector remains relatively under-theorized. While research on CSR in sport often foregrounds legitimacy and community relations, and SSCM studies emphasize efficiency and risk mitigation, few investigations explicitly examine the synergy between these domains within the football context (Babiak & Trendafilova, 2011; Kolyperas et al., 2016).

Memari's (2024) systematic review which screened 1,222 articles and retained 107 indicates that only a minority address CSR, supply chain management, and football in tandem. The findings reveal a fragmented knowledge base in which CSR and SSCM are frequently treated as parallel rather than interconnected strategies. This lack of integration points to the need for systemic frameworks that articulate how CSR principles can be enacted through supply chain practice and, conversely, how sustainable supply chain management can reinforce broader CSR objectives. The integration of CSR and SSCM is particularly salient for football organizations with extensive supplier, sponsor, and stakeholder networks. Supply chains constitute a highly visible arena where CSR claims are made tangible or challenged. For instance, practices around ethical sourcing, labor rights, and environmental management in apparel supply chains directly shape public perceptions of a club's social responsibility (Walker & Jones, 2012). At the same time, SSCM tools such as traceability, life-cycle assessment, and responsible procurement offer

concrete mechanisms for operationalizing and evaluating CSR commitments (Seuring & Müller, 2008; Carter & Rogers, 2008; Rahmoune, 2025).

Scholarly discourse increasingly calls for systemic, stakeholder-driven frameworks that transcend compliance-based approaches and foster holistic accountability (Arvidsson, 2019). In football, such frameworks can enable clubs to align social and environmental responsibilities with marketing and governance strategies, generating a virtuous cycle of legitimacy, responsibility, and brand value. Nevertheless, research on the integration of CSR and SSCM in football is still in its early stages, underscoring the need for conceptual models that are sensitive to the unique features of the sector. Although the proposed framework conceptually bridges CSR and sustainable supply chain management, empirical evidence on how football clubs operationalize this integration across diverse supplier networks remains limited. Comparative empirical studies are therefore required to assess whether systemic alignment translates into measurable legitimacy, trust, and performance outcomes.

Stakeholder management in football reflects the field's inherently complex network of relationships. Clubs are embedded within webs of interaction involving media, players, sponsors, regulators, fans, and local communities, all of whom are increasingly attuned to CSR practices. Passion, economic imperatives, and the demand for transparency collectively influence these dynamics, situating CSR and integrated reporting as key mechanisms for legitimacy and accountability (Wallace, 2004). Football clubs function as integral community institutions, deriving legitimacy as much from their social engagement as from sporting performance. In line with Mintzberg's (1984) assertion that "doing good is good business," CSR in football illustrates how strategic responsibility can foster trust, address societal imperatives, and sustain long-term stakeholder relationships. The concept of the augmented workforce has gained increasing attention in supply chain research, particularly in the context of digital transformation and sustainability. Augmented workforce approaches emphasize the complementarity between human expertise and digital technologies, including artificial intelligence, predictive analytics, automation, and collaborative platforms. In sustainable supply chains, such augmentation enhances transparency, traceability, risk management, and ethical compliance by empowering workers rather than displacing them. From a systemic perspective, the augmented supply chain workforce operates at the intersection of normative commitments (values and ethics), strategic priorities (capability development), and operational practices (execution and monitoring). Despite its growing relevance, the role of the augmented workforce remains underexplored in sport and football-related supply chain research, reinforcing the need to integrate human–technology interaction into CSR and sustainability frameworks.

## **2.4 Corporate Social Responsibility, Marketing, and Fan Engagement**

Beyond governance and supply chains, CSR is pivotal in shaping professional football clubs' marketing strategies and stakeholder relationships. Recent scholarship demonstrates that CSR initiatives can enhance brand equity, influence consumer perceptions, and strengthen the emotional connection between clubs and their supporters (Lobillo Mora *et al.*, 2021; Didi, 2020). Unlike traditional marketing tactics, CSR enables clubs to embody values such as inclusivity, diversity, environmental stewardship, and social justice. These symbolic associations expand brand meaning, enabling clubs to consolidate

loyalty among core fans while appealing to global and emerging audiences. A distinguishing feature of football is the active role of fans in co-creating CSR narratives. Supporters are not merely passive recipients of club messaging; they actively participate in shaping, amplifying, and contesting CSR communications. Digital platforms and fan forums have transformed CSR communication into an interactive process. This dynamic renders legitimacy in football both fragile and negotiable, compelling clubs to maintain consistency between their stated commitments and actual practices. Forest Green Rovers exemplifies how CSR can transcend symbolic rhetoric to become a distinctive organizational identity. By embedding environmental responsibility into core operations from vegan catering to renewable energy the club has positioned itself as “the world’s greenest football team.” This approach illustrates how CSR can serve as both a differentiator and a foundation for sponsor partnerships, as brands seek alignment with organizations demonstrating genuine sustainability (Anagnostopoulos et al., 2014; Parganas et al., 2017). In this context, CSR in football marketing operates on two levels: as a reputational safeguard against criticism and as a strategic tool for market growth and sponsor engagement. The interplay between these defensive and proactive functions underscores CSR’s dual role as an ethical imperative and a strategic resource.

## **2.5 Accounting as a Social Practice**

Building on the work of Puxty (1991) and Miller (1994), accounting is increasingly acknowledged as a social and organizational practice rather than a purely technical or neutral function. This view highlights how accountability mechanisms reflect wider institutional logics, power dynamics, and discourses of legitimacy. In football, Arvidsson (2019) has advanced a four-level systemic model normative, strategic, operational, and integrative that connects CSR implementation with integrated reporting. This model demonstrates how CSR becomes embedded in reporting and governance structures, reframing accountability as a socially constructed process rather than a matter of regulatory compliance.

## **2.6 Identified Gap**

The literature indicates that CSR, supply chain management, and marketing are frequently investigated as discrete domains, often in isolation. While CSR research emphasizes governance, legitimacy, and community engagement; SSCM studies focus on operational practices and risk mitigation; and marketing scholarship explores brand equity and fan relationships. Only a few studies attempt to integrate these strands into a comprehensive theoretical framework suited to the complexities of professional football. This fragmentation highlights the necessity for systemic approaches that bridge organizational practices, supply chain responsibility, and marketing communication within a unified model of accountability and legitimacy. This paper responds to this gap by proposing a systemic framework that synthesizes CSR, sustainable supply chain management, and football marketing. In doing so, it extends current models of social accounting and CSR integration, offering a holistic lens through which to examine the governance and legitimacy of football organizations.

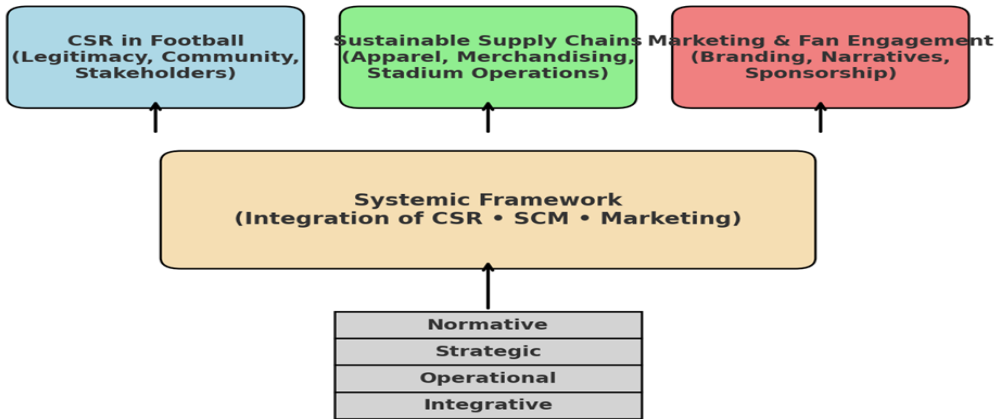


Figure 2. Conceptual gap and integrative framework

Figure 2 illustrates how research strands on CSR in football, sustainable supply chain practices, and marketing/fan engagement converge into a systemic framework. This framework is then articulated into four levels (normative, strategic, operational, integrative), extending the model of Arvidsson (2019) to embed supply chain and marketing dimensions. The systemic framework clarifies how CSR values are translated into strategic priorities, operationalized through sustainable supply chain practices, and ultimately communicated via football marketing and stakeholder engagement. This alignment ensures that marketing narratives are grounded in operational realities, thereby reinforcing legitimacy and accountability

### 3. Methodology

This research utilized a qualitative systematic review to synthesize and critically assess the body of literature concerning corporate social responsibility (CSR), sustainable supply chain management, and football marketing. The adoption of a systematic review methodology was justified by the fragmented nature of the existing research, which lacks comprehensive integration across these key areas. Employing a qualitative approach enabled the generation of interpretive insights and aligned with a systemic practice perspective, thereby accommodating the inherent complexity, interdependence, and reflexivity characterizing these domains.

#### 3.1 Data Collection

The literature review was conducted across five leading academic databases: Scopus, Web of Science, ScienceDirect, Emerald Insight, and Taylor & Francis Online. These databases were chosen for their comprehensive coverage of management, sustainability, and sport-related research. A combination of relevant keywords such as “CSR,” “corporate social responsibility,” “football,” “soccer,” “supply chain,” and “sports

marketing” was used to capture a broad spectrum of pertinent studies. The initial search yielded approximately 140 records. Following the removal of duplicates, a preliminary screening of titles and abstracts was carried out, reducing the sample to 75 articles. Fulltext screening was then performed based on strict inclusion and exclusion criteria: only studies explicitly addressing CSR, supply chain management, or marketing within the context of professional football were retained, while purely technical logistics research, non-English publications, and non-peer-reviewed materials were excluded. This multi-stage process resulted in a final selection of 30 studies for detailed analysis. For the data analysis, a manual coding approach was adopted in preference to software-assisted methods. Each article was thoroughly examined and coded according to a researcher-designed framework that identified recurring themes, conceptual overlaps, and cross-cutting patterns. This approach facilitated close engagement with the texts and supported the interpretation of nuanced, context-specific insights that might be overlooked by automated coding. Through iterative comparison and synthesis, the selected studies were organized into five principal thematic clusters, representing the intersections among CSR, sustainable supply chain practices, and football marketing. This manual, reflexive procedure aligns with the principles of systemic practice by emphasizing interpretive depth and the complex relationships present in literature.

### 3.2 Ensuring Rigor and Findings

To ensure robustness, several measures were implemented:

- **Triangulation across databases** reduced the likelihood of omitting relevant studies.
- **Detailed documentation** of search strings, selection criteria, and coding procedures strengthened transparency and reproducibility.
- **Reflexivity** was embedded throughout the analysis, with explicit attention to the researchers’ interpretive role and potential biases.

These measures collectively guaranteed that the review process remained systematic, transparent, and analytically rigorous, while also retaining the interpretive richness necessary to advance a systemic understanding of CSR and sustainability in football. The thematic analysis of 30 studies produced five clusters, each representing a significant strand of research at the intersection of CSR, supply chain management, and marketing in football:

1. **CSR in Football (n = 10):** Legitimacy-building, stakeholder governance, anti-discrimination policies, and community development programs.
2. **Sustainable Supply Chain (n = 5):** Ethical sourcing, labor standards, logistical sustainability, and carbon footprint reduction.
3. **CSR–SCM Integration (n = 4):** ESG disclosure, supplier transparency, and cross-functional governance structures.
4. **Football Marketing and Sustainability Narratives (n = 6):** Fan engagement, sponsor alignment, brand equity, and the use of CSR in strategic communication.
5. **Integrated Reporting and Systemic Practice (n = 5):** Integrated reporting, accounting as a social practice, and the development of sector-specific accountability frameworks.

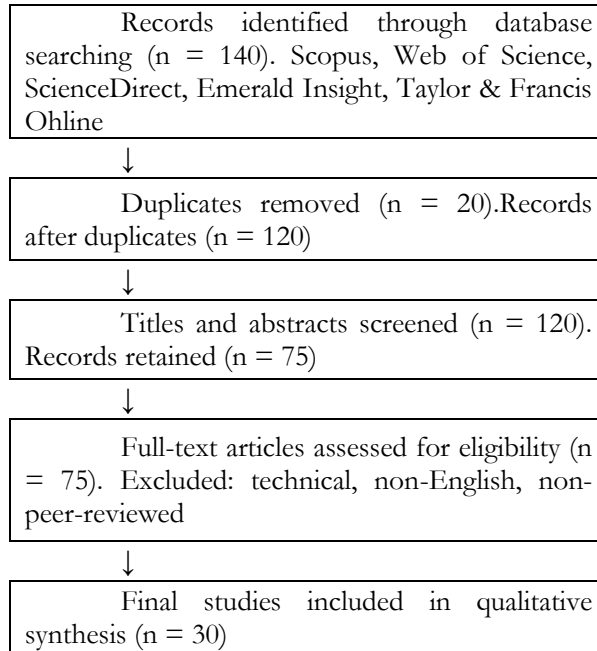


Figure 3. Prisma Flow Diagram of Study Selection

Table 1. Distribution of Reviewed Studies by Thematic Cluster

Cluster	Focus Areas	Number of Studies (n)	Example References
CSR in Football	Legitimacy, governance, anti-discrimination, community programs	10	Walters & Tacon (2010); Breitbarth et al. (2015)
Sustainable Supply Chain	Ethical sourcing, labor standards, logistics, carbon reduction	5	Walker & Jones (2012); Seuring & Müller (2008)
CSR–SCM Integration	ESG disclosure, supplier transparency, cross-functional governance	4	Memari (2024); Carter & Rogers (2008)
Football Marketing & Sustainability Narratives	Fan engagement, sponsor alignment, brand equity	6	Parganas et al. (2017); Lobillo Mora et al. (2021)
Integrated Reporting & Systemic Practice	Integrated reporting, accounting as	5	Puxty (1991)

	practice, frameworks	sectoral		
<b>Total</b>			<b>30</b>	

The distribution presented in Table 1 highlights that most research on CSR in football remains concentrated on community engagement and legitimacy-building (Cluster 1). This focus underscores football’s distinctive social role and the expectation for clubs to function as both civic institutions and commercial entities. In contrast, studies specifically examining sustainable supply chain practices (Cluster 2) are comparatively limited, indicating that topics such as apparel sourcing, labor standards, and carbon management have yet to attain the same level of scholarly attention as community-based CSR. Clusters 3 and 5 reveal the emerging, albeit underdeveloped, integration of CSR with supply chain management and reporting practices. This points to a notable research gap that the present paper aims to address.

**Table 2. Summary of Inclusion and Exclusion Process**

Stage		Records Retained	Notes
Initial search	database	140	Across Scopus, Web of Science, ScienceDirect, Emerald Insight, Taylor & Francis Online
After removed	duplicates	120	20 duplicates eliminated
Title & abstract screening		75	Excluded unrelated or marginal studies
Full-text review		30	Applied inclusion/exclusion criteria
<b>Final sample</b>		<b>30</b>	Used for thematic analysis

Table 2 outlines the systematic screening procedure that reduced the original set of 140 studies to a final sample of 30. The substantial number of exclusions during the full-text review stage highlights the fragmented state of the literature; although numerous articles discuss CSR or supply chains in sport, only a small proportion specifically address football or connect these topics to marketing practices. This rigorous filtering process emphasizes the novelty of the research, as the resulting collection of 30 studies offers a targeted yet underexamined foundation for constructing a systemic framework.

**Table 3. Key Themes Emerging from the 30 Studies**

Cluster	Sub-themes Identified	Illustrative Contributions
CSR in Football	Stakeholder legitimacy, anti-racism, grassroots programs	Walters & Tacon (2010); Anagnostopoulos et al. (2014)
Sustainable Supply Chain	Supplier audits, fair labor, environmental certifications	Walker & Jones (2012); Giulianotti (2015)
CSR–SCM Integration	ESG disclosures, cross-functional collaboration, governance mechanisms	Memari (2024); Arvidsson (2019)

Football Marketing & Sustainability Narratives	Fan co-creation, sponsor alignment, CSR as brand strategy	Parganas et al. (2017); Didi (2020)
Integrated Reporting & Systemic Practice	Multi-level accountability, systemic frameworks	

Table 3 demonstrates the conceptual breadth found within the reviewed studies, which are organized into five thematic clusters. These clusters reflect both the diversity and fragmentation characterizing research on CSR, sustainability, and supply chains in football. The analysis of these groupings reveals a wide range of perspectives, but also a notable gap: there is still a lack of integrative frameworks capable of connecting the symbolic, operational, and governance aspects of CSR. Early work in this field, such as that by Walters and Tacon (2010) and Anagnostopoulos et al. (2014), shows how football clubs have primarily approached CSR as a tool for legitimacy, often through community initiatives, anti-racism campaigns, and grassroots programs. While these efforts have helped position clubs as socially responsible, their focus tends to be outward-facing and symbolic, emphasizing reputation management over genuine organizational change. In contrast, studies on sustainable supply chains exemplified by Walker and Jones (2012) and Giulianotti (2015) prioritize operational matters like supplier audits, labor standards, and environmental certifications. These works provide important insights into compliance and accountability but tend to focus on internal processes and rarely engage with the legitimacy narratives central to football CSR. The gap between the external orientation of CSR (Cluster 1) and the technical focus of supply chain research (Cluster 2) highlights a structural disconnect: while CSR initiatives may improve reputational capital, they often remain separated from the practical sustainability actions within supply chains.

A limited but growing body of scholarship now seeks to bridge this divide. Recent studies, such as those by Arvidsson (2019) and Memari (2024), suggest that integrating CSR with supply chain management through ESG disclosures, governance structures, and cross-functional collaboration can foster greater alignment. However, this area remains emergent, with relatively few contributions recognizing the systemic links between CSR communication and operational practices. Cluster 4 explores the increasing use of CSR in marketing and brand strategy. Research by Parganas et al. (2017) and Didi (2020) demonstrates how sustainability narratives are used to engage fans, attract sponsors, and build brand equity. While these strategies highlight the communicative strengths of CSR, they also carry risks: when marketing claims are not anchored in real operational practices. This concern mirrors the tensions observed between the symbolic and operational facets of CSR. The latest research, grouped in Cluster 5, adopts a systemic perspective. Drawing on theoretical foundations laid by Puxty and Miller and expanded by Arvidsson (2019), integrated reporting frameworks are proposed as ways to embed CSR into broader governance and accountability structures. Unlike earlier clusters, this approach treats CSR as a systemic quality that operates across strategic, operational, and communicative domains. Integrated reporting thus serves as a bridge, connecting normative commitments, operational compliance, marketing narratives, and strategic governance to create coherence and alignment.

Collectively, these findings support a four-level systemic model, adapted from Arvidsson (2019). In this model, normative commitments inform strategic directions, which then guide operational supply chain practices, while integrative mechanisms such as marketing narratives and reporting help maintain alignment across all levels. The model highlights the dynamic and interconnected nature of CSR: credibility is sustained when actions at each level reinforce each other, but instability can arise when there is a disconnect between narrative and practice or when commitments are not reflected in governance. The implications are significant. At the theoretical level, the analysis exposes the shortcomings of fragmented approaches and underscores the importance of systemic integration in CSR and supply chain research. Practically, it stresses the need to align marketing messages with genuine operational practices, especially crucial in football, where reputation is paramount. From a methodological standpoint, the findings point to the value of action research, which involves stakeholders in the co-creation of solutions and ensures that systemic integration is enacted, not just theorized. Embedding CSR within a systemic practice framework enables organizations to move beyond symbolic gestures, fostering credible and transformative sustainability strategies that can address stakeholder expectations and support long-term resilience. While manual coding enabled deep interpretive engagement with literature, it also introduces an element of subjectivity that may limit empirical generalization. Future research could strengthen robustness through mixed-method designs or by replicating the analysis using automated or software-assisted coding techniques to validate thematic consistency.

#### **4. Discussion Practical Implications**

The findings of this study expand upon Arvidsson four-level systemic framework by establishing supply chain responsibility and marketing as integral elements of corporate social responsibility (CSR) within football, rather than viewing them as peripheral concerns. The enhanced model shows how organizational values are translated into strategy, embedded in daily operations, and conveyed through mechanisms such as reporting and stakeholder engagement. In this way, the analysis draws attention to ongoing tensions between symbolic CSR discourse and the concrete implementation of sustainable practices, highlighting the reputational risks associated with superficial or inconsistent CSR claims. By synthesizing insights from thirty prior studies, the research underscores that both supply chain practices and marketing communications are fundamental to a systemic and credible approach to CSR integration. This integrative framework offers valuable guidance for practitioners within football organizations and their broader stakeholder networks. It reinforces that CSR should not be treated as a symbolic add-on but instead be embedded throughout the entire organizational system. For football clubs, this means aligning community initiatives, sustainability messaging, and sponsorship activities with genuine operational practices within their supply chains. Preventing misalignment between symbolic CSR narratives and operational supply chain practices requires explicit governance mechanisms, including monitoring systems, supplier audits, performance indicators, and corrective feedback loops. Such mechanisms are essential to ensure that marketing claims are anchored in verifiable operational realities and to mitigate reputational risks associated with symbolic CSR.

Additionally, the framework serves as a practical roadmap for aligning strategy and operations. Club leaders and supply chain professionals can employ the four-level model to evaluate whether normative commitments such as anti-discrimination or environmental pledges are being realized through ethical sourcing, labor standards, or environmental certifications, and whether these actions are consistently reflected in marketing and reporting. This alignment promotes greater accountability, transparency, and stakeholder legitimacy.

The research also highlights the need for cross-functional collaboration. CSR officers, marketing teams, and supply chain managers frequently operate in isolation; adopting a systemic perspective encourages more integrated efforts across these departments. For sponsors and business partners, this approach creates opportunities for collaborative initiatives that enhance both brand value and measurable social or environmental impact. Furthermore, the framework points to the enabling role of digital technologies such as blockchain for supply chain transparency and social media for stakeholder engagement in building organizational credibility. By leveraging these tools, clubs and their partners can increase traceability, reinforce authenticity, and involve fans and stakeholders in the co-creation of sustainability narratives. Overall, these implications suggest that football organizations should approach CSR as a holistic and systemic practice, rather than merely a reputational instrument. By embedding responsibility across normative, strategic, operational, and integrative levels, clubs can not only meet growing stakeholder expectations but also establish themselves as sustainability leaders, thereby enhancing both resilience and long-term competitiveness. The integration of the augmented supply chain workforce further strengthens the proposed systemic framework by explicitly acknowledging human capital as a central driver of sustainability and governance. By augmenting workers' capabilities through digital tools, football organizations can improve supply chain transparency, enhance ethical compliance, and support more credible CSR communication. This perspective highlights that sustainability performance is not solely determined by technology or policy, but by the interaction between human judgment, organizational values, and digital infrastructures.

## **5. Conclusion Recommendations for Future Research**

This study advances the fields of systemic practice and action research by introducing an integrative framework that unites corporate social responsibility (CSR), sustainable supply chain management, and football marketing. Building on the synthesis of thirty prior studies, the research extends Arvidsson (2019) four-level systemic model, emphasizing the interactions among normative commitments, strategic priorities, operational practices, and integrative mechanisms in shaping CSR. The findings demonstrate that supply chain responsibility and marketing should be viewed as central components of CSR, not as secondary concerns. Moreover, the framework highlights the ongoing tension between symbolic CSR communication and substantive organizational practice. By conceptualizing CSR as a systemic process, the framework offers a comprehensive perspective for both researchers and practitioners on embedding responsibility within organizations. For football clubs and their affiliates, it serves as a guide for harmonizing sustainable supply chain practices with consistent communication

and transparent reporting, thus enhancing credibility and stakeholder engagement. While this paper consolidates conceptual progress, additional empirical research is required to further develop and validate the framework. One key area is the application of quantitative techniques, such as partial least squares structural equation modeling (PLS-SEM), to empirically test the relationships among normative, strategic, operational, and integrative elements. This approach would provide a firmer empirical basis for the systemic model and help clarify the factors that foster or hinder alignment. By conceptualizing CSR as a systemic process permeating all organizational levels, this study offers a coherent framework that advances scholarly understanding while providing practical guidance for governance reform in football institutions.

There is also a need for more context-specific case studies that explore how football organizations implement sustainable supply chain practices and communicate these efforts to stakeholders. Comparative research across different leagues, countries, or governance systems could reveal how CSR is interpreted and enacted in varying contexts, offering deeper insights into the influence of cultural and institutional factors. Longitudinal and action research studies would be valuable for tracing the evolution of CSR integration over time and for examining how stakeholders collaboratively shape and adapt practices in response to feedback and changing circumstances. Such approaches are closely aligned with the principles of systemic practice, which prioritize iterative cycles of action and reflection for organizational learning. Finally, future investigations should consider the role of digital technologies such as blockchain for enhancing supply chain transparency and social media for engaging fans in shaping the credibility and effectiveness of CSR strategies. These technological advancements have the potential to transform both the practice and perception of responsibility, presenting new avenues for systemic research. Collectively, these research directions suggest that the proposed framework serves not only as a conceptual advancement but also as a robust foundation for empirical and practical exploration. By pursuing these avenues, future research can reinforce the integration of CSR, supply chain sustainability, and marketing, enabling football organizations to move beyond symbolic compliance toward genuine systemic responsibility. Further research should examine the role of the augmented supply chain workforce as a socio-technical enabler of systemic CSR integration, particularly in industries where legitimacy, transparency, and stakeholder trust are critical. Quantitative approaches such as partial least squares structural equation modeling (PLS-SEM) could empirically test the causal relationships among normative, strategic, operational, and integrative levels of the framework, thereby identifying which linkages most strongly influence stakeholder legitimacy and accountability.

**Declarations:**

**Funding:** No funding was received to assist with the preparation of this manuscript.

**Conflicts of interest/competing interests:** The author declare that they have no conflicts of interest or competing interests.

**Ethics approval:** Not applicable, as this study is based on a systematic literature review and did not involve human participants

**Consent:** Not applicable

**Data and/or Code availability:** Not applicable**References**

- Amor-Esteban, V., García-Sánchez, I. M., & Galindo-Villardón, M. P. (2020). Exploring the role of sustainable supply chain practices in sports organizations. *Sustainability*.
- Anagnostopoulos, C., Byers, T., & Shilbury, D. (2014). Corporate social responsibility in professional team sport organizations. *International Journal of Sport Policy and Politics*.
- Arvidsson, S. (2019). Challenges in integrating CSR and supply chain practices. *Journal of Business Research*.
- Babiak, K., & Trendafilova, S. (2011). CSR and environmental responsibility in sport: A review. *International Journal of Sport Management and Marketing*.
- Babiak, K., & Wolfe, R. (2009). Determinants of corporate social responsibility in professional sport: Internal and external factors. *Journal of Sport Management*, 23(6), 717–742. <https://doi.org/10.1123/jsm.23.6.717>
- Bason, T., & Anagnostopoulos, C. (2015). Corporate social responsibility through sport: A critical review. *Journal of Sport Management*.
- Breitbarth, T., & Harris, P. (2008). The role of corporate social responsibility in the football business: Towards the development of a conceptual model. *European Sport Management Quarterly*, 8(2), 179–206. <https://doi.org/10.1080/16184740802024484>
- Breitbarth, T., Walzel, S., Anagnostopoulos, C., & van Eekeren, F. (2015). Corporate social responsibility and governance in sport. *Corporate Governance*.
- Carmignani, G. (2017). Supply chain and sustainability: Aligning practices and performance. *International Journal of Production Research*.
- Carter, C. R., & Rogers, D. S. (2008). A framework of sustainable supply chain management: Moving toward new theory. *International Journal of Physical Distribution & Logistics Management*.
- Didi, A. (2020). CSR in sport and its influence on fan engagement. *Sport Management Review*, 23(5), 849–861.
- Giannoulakis, C., & Drayer, J. (2009). 'Thou shalt not steal': Exploring ethical issues in fantasy sports. *International Journal of Sport Management and Marketing*, 5(1-2), 3–18.
- Giulianotti, R. (2015). Corporate social responsibility in sport: Critical issues and future possibilities. *Corporate Governance*.
- Hamil, S., & Morrow, S. (2011). Corporate social responsibility in the Scottish Premier League: Context and challenges. *European Sport Management Quarterly*, 11(2), 143–170. <https://doi.org/10.1080/16184742.2011.559134>
- Hernández-Hernández, M., Espasandín-Bustelo, F., & Lloréns-Montes, F. J. (2023). Stakeholder governance and CSR in European sport organizations: A framework for inclusivity and accountability. *Sport Management Review*, 26(1), 45–59. <https://doi.org/10.1016/j.smr.2021.10.004>
- Hernández-Hernández, M., et al. (2023). Stakeholder governance and sustainability in football. *Sustainability*.
- Inoue, Y., & Kent, A. (2012). CSR and consumer attitudes in sport. *Journal of Business Ethics*.
- Inoue, Y., Mahan, J. E., & Kent, A. (2011). Corporate social responsibility and organizational outcomes in the sport context. *Journal of Business Ethics*, 102(4), 471–489. <https://doi.org/10.1007/s10551-011-0821-y>
- Kolyperas, D., Anagnostopoulos, C., & Chadwick, S. (2016). CSR in professional football: A paradoxical relationship. *Journal of Business Ethics*.
- Levermore, R. (2011). CSR in football supply chains. *Third World Quarterly*.
- Lobillo Mora, G., et al. (2021). Sustainable rebranding in football: The case of Real Betis. *Sport, Business and Management*, 11(3), 257–273.
- Memari, A. (2024). CSR and supply chain integration in football: A systematic review. *Sport Management Review*.
- Memari, M. (2024). Corporate social responsibility and supply chain management in football: A systematic review. *Journal of Business Ethics*, 189(2), 345–367.
- Miller, P. (1994). *Accounting as a social and institutional practice*. Cambridge University Press.
- Parganas, P., Anagnostopoulos, C., & Chadwick, S. (2017). CSR in football branding and marketing. *Journal of Brand Management*.

- Puxty, A. G. (1991). Social accountability and universal pragmatics. *Advances in Public Interest Accounting*, 4, 35–46.
- Rahmoune, M. (2025). The Impact of Online Commerce Adoption and Technological Integration on Smart Supply Chain Performance: Evidence from Saudi Arabia”. *Int. J. Adv. Res.* 13(10), October-2025, 1404-1412. [DOI: 10.21474/IJAR01/22038](https://doi.org/10.21474/IJAR01/22038)
- Rahmoune, M. (2025). The impact of digital supply chain integration on customer experience in the E-Commerce sector. *International Journal of Research and Scientific Innovation*, 12(10), 1034–1042. <https://doi.org/10.51244/ijrsi.2025.1210000093>
- Rahmoune, M. (2025). The Influence of Digital Marketing on Sustainability-Oriented Supply Chain Innovation and Workforce-Driven Performance: Evidence from Saudi Arabia. *Journal of Management World*, 2025(7), 12–22. <https://doi.org/10.53935/jomw.v2024i4.1244>
- Seuring, S., & Müller, M. (2008). From a literature review to a conceptual framework for sustainable supply chain management. *Journal of Cleaner Production*.
- Şirin, E., et al. (2025). Fan groups and social media in football CSR activities. *International Journal of Sport Communication*, 18(1), 112–128.
- Smith, A., & Westerbeek, H. (2007). Sport as a vehicle for deploying corporate social responsibility. *Journal of Corporate Citizenship*.
- Walker, H., & Jones, N. (2012). Sustainable supply chain management across the UK private sector. *Supply Chain Management: An International Journal*, 17(1), 15–28. <https://doi.org/10.1108/13598541211212177>
- Walters, G., & Tacon, R. (2010). Corporate social responsibility in sport: Stakeholder management in the UK football industry. *Journal of Management & Organization*, 16(4), 566–586. <https://doi.org/10.5172/jmo.2010.16.4.566>