RedFame

ISSN xxxx-xxxx (Print)
ISSN xxxx-xxxx (Online)

Journal of Education and Training Studies

Vol. 1, No. 1 April 2013

Redfame Publishing

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Journal of Education and Training Studies ISSN 2324-805X (Print) ISSN 2324-8068 (Online)



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Journal of Education and Training Studies
Vol. 7, No. 3S; March 2019
ISSN 2324-805X E-ISSN 2324-8068
Published by Redfame Publishing
URL: http://jets.redfame.com

Corporate Social Responsibility Perceptions of Turkish Football Fans: TFF 1st Lig and 2nd Lig Examples

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Received: February 20, 2019 Accepted: March 13, 2019 Online Published: March 15, 2019

doi:10.11114/jets.v7i3S.4085 URL: https://doi.org/10.11114/jets.v7i3S.4085

Abstract

Corporate social responsibility (CSR) is among the duties and responsibilities of all kinds of organizations today. In the light of this approach, the responsibility activities of sports clubs that are active in the football industry may also attract the interest of fans that are dedicated to these clubs and shape their perceptions. This study aimed to investigate the awareness of sports club fans on the CSR activities of sports clubs based on their demographic variables and determine the CSR component pyramids of sports clubs that arise as a result of such perceptions. The population of the study consisted of the fans of Adanaspor and Adana Demirspor in the Turkish Football Federation's (TFF) 1st League and Kahramanmaraşsports Club in TFF 2nd League. The sample consisted of 656 fans who were selected from this population by the method of unbiased sampling. The data of the study were collected by using the Corporate Social Responsibility Scale that was developed by Jung (2012) and tested for reliability and validity in the Turkish language by Sönmezoğlu et al. (2016). According to the findings of the study, perceptions of the fans on CSR activities were on a medium level, and there were significant differences based on the variables of gender, marital status, age, educational status, the supported sports club and occupation. Consequently, regarding the CSR pyramid components of the clubs, legal responsibility was in the first place for the fans of Adanaspor and Kahramanmaraş Spor, while philanthropic responsibility was in the first place for the fans of Adana Demirspor.

Keywords: sport, corporate social responsibility, professional football, fan

1. Introduction

Corporate social responsibility is defined as "the duty of a firm to maximize its positive effect on the society in the long run while minimizing its negative effect" (Anagnostopoulos & Shilbury, 2013, p. 268).

The concept of corporate social responsibility, which emerged by re-defining the role of firms based on the needs and expectations of the society for this purpose, has now become a phenomenon that is frequently encountered and debated in both the discipline of business administration and the sector. In order for firms to maintain their existence, they need to act by considering the demands, needs and problems of the society in which they operate (Keinert, 2008).

As the concept of corporate social responsibility (CSR) constantly develops and changes, it is defined in several ways. CSR means that organizations and institutions willingly make the social, environmental and economic concerns of the society a part of their activities and stakeholder relationships, act ethically and responsibly in relation to all of their stakeholders and the society and make and implement decisions in this manner (Akansel, 2011). According to another definition, CSR is an important issue that benefits the society (e.g., public health, safety, education, human right, social prosperity, environment) and organizations (e.g., attracting customers, increasing the sales of products, developing positive brand image or reputation) (Inoue, 2011; Kim, 2015; Kotler & Lee, 2005; Smith & Westerbeek, 2007 The concept of CSR may be defined as investments and practices carried out by a firm or organization not legally compulsorily but willingly and voluntarily with approaches that are responsible in terms of social, cultural, economic and environmental issues for the society. The benefits of CSR for organizations and firms may be listed as the following:

- Improvement of reputation and good risk management
- Development of organizational commitment of employees
- A good position in the market and competitive power
- Strong relationships with the society and stakeholders (Carroll, 1979;1991)

Carroll (1979,1991) explained CSR as a concept consisting of four components and developed this concept by using the metaphor of a pyramid. They defined these components as economic, legal, ethical and discretionary (philanthropic) responsibilities, while arguing that for achieving CSR completely, the social responsibility activities of firms have to include all of these four components (Figure 1).

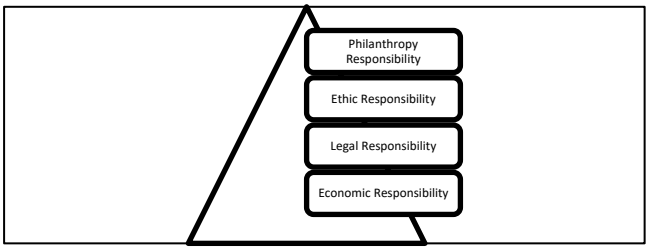


Figure 1. Carroll's Four- Part Pyramid of Corporate Social Responsibility

As seen in Figure 1, although each element in the social responsibility pyramid contains the four elements that constitute the concept of CSR, the combination of all of the components dynamically establish CSR. Among these dynamics, Economic Responsibilities state that the main role of firms is to achieve profit by producing the goods and services that will meet the demands and needs of the society and place economic responsibilities in the basis of the CSR pyramid; Legal Responsibilities refer to the responsibility of firms to abide by the laws and legislations that are determined; Ethical Responsibilities mean harmonization of behaviors that are not in the laws but are expected by the members of the society with social norms and expectations, and Discretionary Responsibilities cover additional behaviors of firms that are beyond what is expected by the members of the society such as donations made in the interest of the society and activities that are organized in areas such as arts and education (Carroll, 1991). While this conceptualization has been broadly implemented in the context of organizations' management, it also provides areas of influence that may directly capture the activities of modern sports organizations by especially targeting the needs of the society (Rowe, et al., 2018)

Corporate Social responsibility in sport

Before 1990s, CSR concepts used to be rarely implemented or utilized in the context of sports. However, with the increased professionalization in sports, CSR research on sports accelerated (Babiak & Wolfe, 2013; Anagnostopoulos & Shilbury, 2013; Heinze et al., 2014)

While sports have the power to gather people without cultural, social, ethnic or religious discrimination, they have become one of the new actors in modern domestic and international markets in the industry (Cappato and Pennazio, 2006).

Researchers accepted the power of sports as a tool of social and economic development for countries (Schulenkorf, 2017). Before 1990s, the concept of CSR used to be rarely implemented in the field of sports, while CSR research on sports accelerated with the increased professionalization in sports (Schulenkorf, 2017; Anagnostopoulos & Shilbury, 2013; Babiak & Wolfe, 2013; Heinze et al., 2014). Sports, a significant part of the society and culture, has become a sector that is accepted to be developing past beyond being a phenomenon that attracts large masses due to recent professionalization and industrialization developments. This is why sports organizations are no different from firms in other sectors today, and like other sectors, the sports sector also needs to act with the awareness of its responsibilities for the society (Sönmezoğlu et al. 2013).

The scale of the economic and commercial activities in sportive branches today prioritizes the business characteristics of sports clubs that operate in these branches. It has become an important issue that sports clubs increase the commitment of their fans by performing activities that are concerned with social interests in the competitive environment they are in and try to gain the clemency and favor of those who are not their fans. This is why CSR activities are seen as an important factor in creating the aforementioned social and societal benefits (Ratten, 2010).

Social responsibility and philanthropy in sports have become a line of work and emerged as an effective corporate strategy that attracts the interest of the media more (Smith & Westerbeeck, 2007). It may now be seen that sports may also provide a role as a tool for the prevalence and development of social responsibility. Mobilizing sports as a right tool

towards social responsibility activities is seen to be a significant opportunity for both contributing to the society and development of sports-related organizations. Godfrey (2009)] argued that CSR has benefits for sports and vice versa, and there is a two-way relationship between them. CSR is a strategically important area of focus for sports-related institutions (sports federations, sports leagues, sports clubs, individual athletes and firms that produce sports materials). Sports organizations and managers of sports need to be aware of developments in CSR, and just like corporate managers in other sectors, the strategic importance of CSR for sports (Filizöz & Fişne, 2011). It is believed that the sports industry is not different from other industries in terms of its social effects on the society. Sports include strong qualities that are significantly influential on the quality and scope of CSR activities. In recent years, sports clubs, especially by organizing social responsibility campaigns, include educational activities in several fields such as social needs and environmental development (Çoknaz et. al. 2016). In addition to this, Babiak and Wolfe (2009) defined CSR as an indispensable element of the sports industry.

The sports industry has become a sector that has a significant position in the world's economy with its own broadcasting rights, sale and sponsorship agreements and accepted the importance of CSR campaigns (Breitbarth & Harris 2008). For example, sports clubs in Europe (Hamil & Morrow 2011); North America (Babiak & Wolfe 2006, 2009; Sheth & Babiak 2010); and Japan have played an important role in CSR activities by adopting initiatives that extended from hospitals to environment-cleaning campaigns (Breitbarth & Harris 2008). Moreover, the International Federation of Association Football (FIFA) is the first sports institution that formed a CSR department in 2005, it has made significant investments related to social responsibilities and transfers more than 40% of its revenues to game-based aid campaigns and projects (Bradish & Cronin, 2009: 691).

Sports constitute a prevalent pastime activity that attracts different segments of the society including sports audiences, the media, sponsors, governments and fans (Stodolska & Tainsky, 2015). This is why sports audiences represent a significant context for a scientific study on the social significant of sports for the lives of local communities (Gibson et al., 2002). Furthermore, despite the importance of viewer attitudes and CSR perceptions, most of the studies in the literature have focused on management perceptions on CSR (Walker & Heere, 2011). CSR is seen as a strategic tool for sports institutions to connect the local community in the light of increased accountability and viewer reviews (Walker & Kent, 2009).

Considering that fans have become more critical for organizations they choose to commit to, sports organizations are turning towards CSR initiatives in terms of going beyond the conditions in sports and focusing on their broader roles in the society instead (Babiak & Trendafilova, 2011).

A large majority of fans and consumers do not prefer a club or brand that acts based on profits, but they prefer a club or brand that is aware of its own social responsibility (Özüpek, 2005: 60).

Smith & Westerbeek (2007) argued that sports have a unique set of positive factors that will affect the quality and scope of CSR practices such as mass media distribution, power of communication, positive health-related effects, youth effect, social interaction and awareness of sustainability (Sheth & Babiak, 2010). CSR activities lead to increased communication, provision of opportunities to improve the responsibility of the stakeholders within the corporate management structure and allow development of communication networks among the stakeholders (Hamil & Morrow, 2011). Sheth (2006) in their study that investigated the CSR components of sports firms in NFL, NBA, NHL and MLB based on the CSR pyramid explained by Carroll, reported a different ranking to that in Carroll's CSR pyramid, and while ethical responsibilities was in the first place for the American sports sector, these were followed by discretionary, legal and economic responsibilities (Sheth 2006; Sheth & Babiak 2009).

It can be stated that the understanding of social responsibility has increasingly become prevalent in the sports industry due to the professionalization process in recent years. Among the branches of sports, considering football's social nature and close relationships with local communities, it is frequently followed by large masses in societies due to its volume of mass media distribution, power of communication and social interaction. This is why, in addition to having economic functions, football clubs need to perform duties such as provision of sports culture to individuals in the society and mobilization of all dynamics of football as a tool towards social responsibility. In the light of this information, it is an important topic for sports clubs to take part in social responsibility activities and play an effective role in these activities. The purpose of this study is to determine the awareness and perceptions of football club fans on CSR based on their demographic characteristics and establish CSR pyramids of sports clubs based on the findings.

Based on the extant literature, the following hypotheses are proposed:

H1: İs there a significance difference between spectator at different demographic characteristics (i.e., gender, parent status, age, education, job) in terms of corporate social responsibility

H2: What is the level of corporate social responsibility components that fans perceive from sports clubs?

2. Method

2.1 The Sample of Study

This is a study that was designed with the method of quantitative research. The population of the study consisted of the fans of Adanaspor and Adana Demirspor in the Turkish Football Federation's (TFF) 1st Division and Kahramanmaraş Sports Club in TFF 2nd Division. The sample consisted of 656 fans who were selected from this population by the method of unbiased sampling.

2.2 Measurement Instruments and Material

The data of the study were collected through the Corporate Social Responsibility Scale (CSRS) that was developed by Jung (2012) and tested for reliability and validity in the Turkish language by Sönmezoğlu et al. (2016). CSRS is a scale consisting of 28 items and 4 sub-scales as economic, legal, ethical and discretionary responsibilities. It is scored as a 7-point Likert-type scale, while the items are scored as 1 = absolutely disagree / 7 = absolutely agree. The maximum possible score in the scale is 196, while the minimum is 28. Sönmezoğlu et al. (2016) . found the Cronbach's Alpha coefficient of the CSR total scale as α=0.88, while this value was α=0.74 for economic responsibilities, α=0.83 for legal responsibilities, α=0.89 for ethical responsibilities and α=0.83 for discretionary responsibilities. In this study, the Cronbach's Alpha internal consistency coefficients were found as **α**=0.924 for the total scale, **α**=0.730 for economic responsibilities,**α**=0.882 for ethical responsibilities **α**=0.874 for legal responsibilities and **α**= 0.857 for discretionary responsibilities.

2.3 Analysis of the Data

The research data have been analyzed through SPSS (Statistical Package for Social Sciences) for Windows 21.0 package program. Arithmetic mean, standard deviation values, significance test of the difference between two means (t-test) and one-way anova have been used during data analysis. When we look at the skewness and kurtosis values given in Table 1, it is determined that the scale is normal in all dimensions of the scale.

Table 1. Skewness and Kurtosis value of CSR and Sub Scale Size

Sub-dimensions	**Skewness**	**Kurtosis**
Economic Responsibility	-1,035	,750
Legal Responsibility	-,802	,052
Ethic Responsibility	-,495	-,657
Philanthropy Responsibility	-,843	,390

The percentage values regarding the demographic characteristics of the research sample: Of the 421 respondents there were 578 males and 78 females. Seven percent of the sample were in the 10-15 age range, 19 % in the 16-20 age range, 31 % in the 21-25 age range, 19 % in the 26-30 age range, 14 % in the 31-35 age range and 14 % over 36. Of the respondents, 40% were single and 60% were married; 3 % of the primary school 13 % of middle school 41 % of high school 42% of university graduates. 19,1 % of the questionnaires are collected from respondents working in private sector, 14,2% of questionnaires from respondents working in public sector, 23,2% of questionnaires from student respondents. 16,2 % of the questionnaires are collected from artisan and 18,9 % Worker respondents; and the rest 8,5 % is working in self-employment. According to the team variable, 25,9% (n = 170) Adanaspor, 35,7% (n = 234) Adanademirspor, 38,4% (n = 252) Kahramanmaraşspor reported that they are team supporters.

3. Results

Table 2. Arithmetic Mean and Standard Deviation Values of Spectator' Perception towards CSR and Subscale

Sub-dimensions	**N**	$\bar{x}$	**SD**
Economic responsibilities	656	15,68	3,94
Legal responsibilities	656	24,77	6,53
Ethical responsibilities	656	13,53	4,88
Philanthropic responsibilities	656	25,10	6,43
General CSR	656	79,10	15,45

As indicated in Table 2, philanthropic (M = 25,10, SD = 6,43) responsibilities are rated as being the most important, followed by legal (M = 24,77, SD = 6,53), then economic (M = 15,68, SD = 3,94) and ethical (M = 13,53, SD = 4,88) responsibilities bringing up the rear. t is seen that the overall corporate social responsibility is at (M= 79, SD=15,45) average level. According to Table 2, the pyramid of the CSR components according to the perceptions of the fans is shown in figure

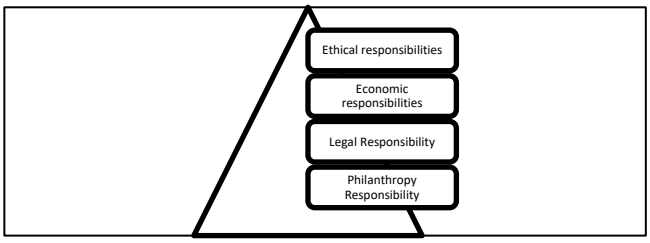


Figure 2. Corporate Social Responsibility General

Table 3. Corporate Social Responsibility Perceptions of Sports Club Fans by Gender and Marital Status

	Variables	Group	N	$\bar{x}$	SD	df	t	p
	Gender	Female	78	78,03	15,96	654	-,631	0,52
		Male	578	79,24	15,39			
General CSR	Marial Status	Married	257	77,34	16,00	654	-2,320	0,02*
		Single	399	80,24	15,00			

As stated in Table 3, the CSR perceptions of sports clubs were found to be different in terms of gender. At the same time, according to the marital status of the supporters, it was found that there was a difference in the corporate social responsibility perceptions of the sports clubs (p <.05).

Table 4. Corporate Social Responsibility Perceptions of Sports Club Supporters by Age, Education Status and Job Variables

	Variables	Group	N	$\bar{x}$	SD	F	p
		10-15	7	71,42	15,56		
		16-20	130	78,42	15,79	2,686	0,021*
	Age	21-25	206	76,80	15,01		
		26-30	125	81,91	15,50		
		31-35	92	82,07	14,19		
		36 >	96	78,15	16,34		
		Primary school	22	70,00	15,12		
General CSR	Education	Secondary school	85	75,89	14,31	4,407	0,004**
		High school	271	80,03	15,46		
		University	278	79,90	15,53		
		Student	152	78,51	14,84		
		Civil servant	93	83,89	13,38		
	Occupation	Artisan	106	77,32	16,02	12,115	0,000**
		Private sector	125	76,93	16,92		
		Worker	124	74,63	15,05		
		Self-employment	56	90,87	7,45		

As shown in Table 4, there were significant differences in the spectator' CSR perceptions of in accordance with the Age, Education, Occupation variables. Table 4 shows, the age of 31-35 (X=82,07, SD=14,19), high school graduate (X=80,03, SD= 15,46) and self-employed (X=90,87, SD= 7,45) the average of CSR perceptions of the supporters was found to be high and meaningful compared to other groups.

Table 5. Corporate Social Responsibility Components Perceptions of Sports Club Supporters

Sub-Dimensions	Name of Club	N	$\bar{x}$	SD	F	p
Economic responsibilities	Adanaspor	170	14,86	4,18	21,674	0,000**
	Adana Demirspor	234	17,00	3,00		
	Kahramanmaraşspor	252	15,01	4,22		
Legal responsibilities	Adanaspor	170	25,14	5,03	2,010	0,135
	Adana Demirspor	234	24,08	8,13		
	Kahramanmaraşspor	252	25,16	5,67		
Ethical responsibilities	Adanaspor	170	12,52	4,34	5,859	0,003**
	Adana Demirspor	234	14,85	5,50		
	Kahramanmaraşspor	252	13,50	4,50		
Philanthropic responsibilities	Adanaspor	170	24,30	6,59	27,657	,000**
	Adana Demirspor	234	27,47	4,63		
	Kahramanmaraşspor	252	23,44	7,09		
General CSR	Adanaspor	170	78,84	14,90	4,765	0,009**
	Adana Demirspor	234	81,42	14,74		
	Kahramanmaraşspor	252	77,13	16,22		

As shown in Table 5, a ANOVA with the independent variable being respondent type with three levels (Adana spor / Adanademir spor/ Kahramanmaraşspor) and the dependent variable being the mean ratings of importance for responsibility type (Economic, Legal, Ethical, Philanthropic) indicated that Adana Demirspor respondents rate Economic responsibilities as significantly more important than Adanaspor and Kahramanmaraşspor respondents: (F=21,674; p = .00). There is no significant difference in how the Adanaspor, Adana Demirspor, and Kahramanmaraşspor respondents rate and Legal responsibilities (F=2,010; p = .13). Adana Demirspor club fans have a higher sense of responsibility than both Adanaspor and Kahramanmaraşspor club supporters in the sub-dimension of ethical responsibility (F= 5,859, p = .00) and philanthropy responsibility (F= 27,657, p = .00) The general perceptions of corporate social responsibility components of football sports club fans are; Adanademirspor supporters; Adanaspor and Kahramanmaraşspor club fans have a higher sense of corporate social responsibility (F= 4,765; p = .00)

The question "*What is the level of corporate social responsibility components that* supporters *perceive from sports clubs?"* was asked to supporters who participated in the study.

Figure 3 shows the sequence of Corporate social responsibility components perceived by Adanaspor supporters. Adanaspor ranks first in the legal responsibilities of sports clubs for supporters. Then comes the philanthropy, economic and ethical responsibilities respectively (i.e., Tab. 5, Fig. 3).

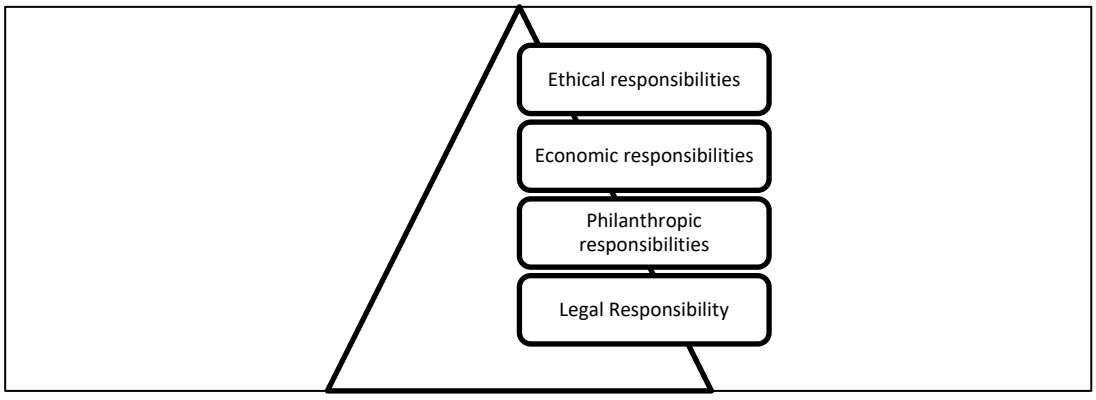


Figure 3 Adanaspor Corporate Social Responsibility Pyramid (N: 170)

Figure 4 shows the sequence of Corporate social responsibility components perceived by Adanademir sports supporters. Adana Demirspor ranks first for philanthropic responsibilities for sports fans. Then comes the legal, economic and ethical

responsibilities, respectively (i.e., Tab.5, Fig. 4).

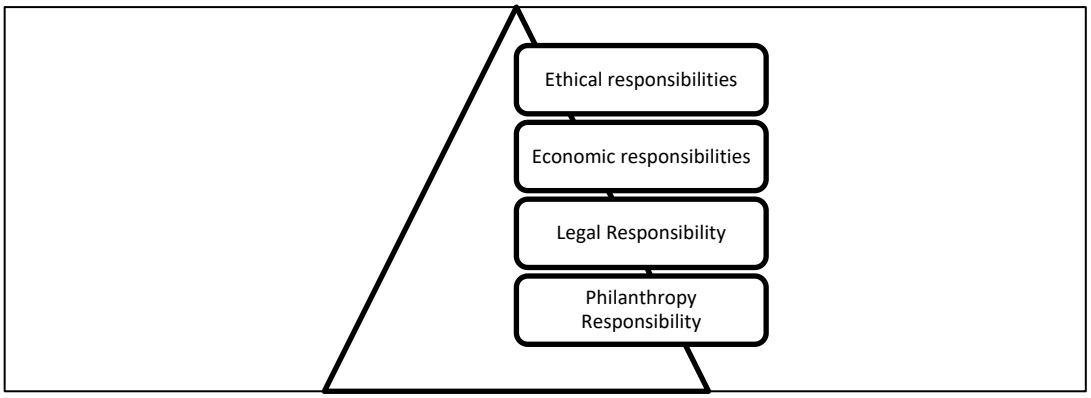


Figure 4 Adana Demirspor Corporate Social Responsibility Pyramid (N: 234)

Figure 5 shows the sequence of corporate social responsibility components perceived by Kahramanmaraş sports supporters. Kahramanmaraş ranks first for legal responsibility for sports supporters. Then comes the philanthropy, economic and ethical responsibilities respectively (i.e., Tab. 5, Fig. 5)..

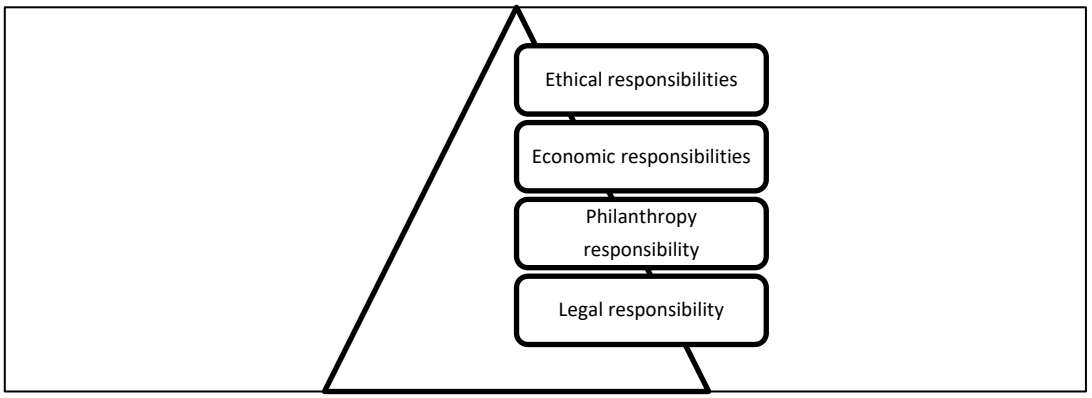


Figure 5. Kahramanmaraşspor Corporate Social Responsibility Pyramid (N: 252)

4. Discussion and Result

When the General Corporate Social Responsibility pyramid was assessed as a result of the study (see Figure 2), the fans usually stated that the clubs fulfilled their discretionary, legal, economic and ethical responsibilities (from the most to the least in this order). It was observed that the sports clubs that were discussed in the study paid more importance to discretionary (philanthropic) expectations of the society which were based on the principle of volunteerism such as supporting the society, arts and educational institutions and increasing the "quality of life" of the society in comparison to their other responsibilities. The ranking of these CSR components was different to the ranking reported for firms by Pinkston and Carroll (economic, legal, ethical, discretionary).

In their study titled "Perception of Corporate Social Responsibility in Turkish Football," Akansel (2011) investigated the CSR perceptions of Beşiktaş, Fenerbahçe and Trabzonspor, which are considered to be the four greatest football clubs in Turkey, and as a result of their study, they reported the CSR pyramids of the clubs from the most important to the least as economic, ethical, legal and discretionary responsibilities for Galatasaray, legal, ethical, discretionary and economic responsibilities for Trabzonspor, economic, legal, ethical and discretionary responsibilities for Fenerbahçe, and legal, ethical, economic and discretionary responsibilities for Beşiktaş.

As Akansel (2011) investigated teams in the Spor Toto Süper Lig, which is at the top of the ranking of TFF divisions, considering that these teams have a direct effect on the economy by creating economic diversity such as investing on projects that will bring economic profit to the club, providing employment, opening club stores, media and facilities investments and sponsorship revenues, it would be expected that they prioritized their economic responsibilities, in contrast to the case of the teams that were examined in our study which were in the 1st and 2nd TFF divisions.

The study by Sheth (2006) which investigated CSR for the American sports sector found the aforementioned ranking as ethical responsibilities in the first place followed by discretionary, legal and economic responsibilities. The result of the

author's study on sports organization were different from ours [33, 34]. (Sheth 2006; Sheth & Babiak 2009).

Considering the CSR pyramids reported by the fans of Adanaspor and Kahramanmaraşspor, the participants had a perception that these clubs prioritized their legal responsibilities at most. Sheth, (2006) defined legal responsibility as legal issues that need to be complied with by sports organizations such as compatibility with laws and regulations, brand rights, tax lays, social security law, law on violence in sports, player agreements and transfers and laws related to substance abuse. The fans of these sports clubs believed that these clubs complied with such legal responsibilities at most (see Figure 3; Figure 5). These responsibilities regarding these two sports clubs were followed by discretionary responsibilities in the second place. The club Adanaspor started a social responsibility campaign to provide financial and social support to a fan who was unable to work due to health issues and tried to live on disabled support salary (www.milliyet.com). Kahramanmaraş Spor organized the "2018 Football Academy Project" and the Traditional Dr. Harun Ceyhan Commemoration Chess Tournament (children, pre-adolescents and adolescent categories). Such social responsibility projects may be examples of the projects organized by these clubs in relation to their discretionary responsibilities. Considering the CSR pyramid reported by the fans of Adana Demirspor (see Figure 3), the participant had a perception that this club prioritized its discretionary responsibilities at most, followed by its legal, economic and ethical responsibilities. This philanthropic aspect of CSR is associated with a very diverse set of issues such as donations, building recreational facilities for employees and their families, supporting local school or sponsorship for arts and sports activities, issuing social messages by banners carried before matches and supporting the disabled (Hennigfeld et al., 2006). Examples may include the projects of Adana Demirspor such as the "training project for getting youths to like sports" in 2016 (www.hurriyet.com) and donation of football outfits to children at the Eddia orphanage in Niger, again, in 2016 (www.haberturk.com). Likewise, within the scope of the "Blue Thunder Donates Blood", the managers, technical crew and footballers donated blood to the Turkish Red Crescent (www.milliyet.com).

The first-place ranking of philanthropy-based CSR activities among the perceptions of the fans of Adana Demirspor would definitely affect the club's image directly, as well as indirectly affecting the brand image of the firm whose name is carried by the club. The first-place ranking of philanthropy-based CSR activities among the perceptions of the fans of Adana Demirspor would definitely affect the club's image directly, as well as indirectly affecting the brand image of the firm whose name is carried by the club. In the literature, the studies by Babiak & Wolfe (2009) and Sönmezoğlu, (2015) reported that philanthropy activities affected the image of sport clubs and image of the brand. Sönmezoğlu et al. (2016) examined a total of 34 CSR activities regarding their investigation of top-level clubs in Turkey including Beşiktaş (10), Fenerbahçe (8), Galatasaray (9) and Trabzonspor (7) and revealed that these activities were those that were sensitive to societal needs and the expectations of the society. As a result of their study, the perceptions of fans with a high school degree and freelance employment on the social responsibility of their clubs were found to be higher (see Table 4). Accordingly, it may be recommended for club managers to conduct different activities for the purpose of increasing the awareness of fans in other age, education and occupation groups. Walter and Tacon (2010) conducted a study with 15 sports club managers, representatives of fan groups and sports journalist and stated that sports organizations need CSR to increase their number of fans and achieve sustainability.

Sönmezoğlu et al. (2013) investigated the social responsibility activities carried out by Fenerbahçe Sports Club in Spor Toto Süper Lig in Turkey and observed that the club conducted social responsibility activities in Turkey and every continent except Africa including 24 domestic and 151 international projects and the support of 175 foundations). Hence, organization of social responsibility projects in the sports sector by the active participation of all stakeholders in the football sector has great importance in terms of the image and development of the football sector. Walker and Kent (2009) conducted a study among fans and concluded that CSR activities affect the perceived reputation of the organization positively, and this was reflected positively on consumer behaviors and provided a competitive advantage for the organization.

Consequently, it is seen that there is a strong relationship between CSR and sports, and many more studies and implementations are needed regarding the topic of how CSR activities may be implemented and managed by clubs in the higher divisions (Spor Toto Süper Lig, PTT 1st Division) and lower divisions (Spor Toto 2n Division Red Group, Spor Toto 2nd Division White Group) in Turkey. The result in the study that the economic, legal and ethical responsibility dimensions in the CSR pyramids of the sports clubs that were discussed in the study fell behind the discretionary responsibility dimension suggested that club managers should account for studies in this field. The results of this study provide important ideas about sports managers who wish to utilize their CSR portfolios from the perspective of fans. It may also be recommended to establish CSR departments in the organization of sports clubs.

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