

# Revisiting organizational identity and social responsibility in professional football clubs: the case of Bayern Munich and the Qatar sponsorship

Revisiting  
identity and  
image in  
football

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## Abstract

**Purpose** – A perceived misalignment between socially responsible fans and football club management has recently led to a major crisis during the annual meeting in 2021 of Bayern Munich, one of the largest professional football teams in Europe. In an unprecedented scenario, Bayern Munich fans demanded that management drop one of its largest sponsors due to alleged violation of human rights. The goal of this paper is to examine this particular phenomenon, as it not only demonstrates a discrepancy between the social organizational identity and its image, but more importantly, how it impacts legitimacy strategies and the fans' loyalty attitudes towards the club.

**Design/methodology/approach** – Using the underlying concepts of legitimacy and loyalty, this conceptual model paper proposes two frameworks for social responsibility in professional football clubs: (1) analyzing how the (mis-)alignment between organizational identity and image impacts fan loyalty and (2) depicting four different types of social responsibility strategies to align organizational identity and image.

**Findings** – The authors identify various theoretical concepts that influence organizational identity and image in and for social responsibility and combine the two critical concepts of legitimacy and loyalty to categorize the social responsibility strategies for professional football clubs.

**Originality/value** – Both frameworks advance the understanding of the decision-making behind social responsibility strategies and also synthesize the current literature to offer conceptual clarity regarding the varied implications and outcomes linked to the misalignment between organizational identity and image.

**Keywords** Bayern Munich, Football, Social responsibility, Organizational identity, Image, Legitimacy, Loyalty

**Paper type** Research paper

## 1. Introduction

Social responsibility has become a major factor in and for the global football community and is increasingly acknowledged by football managers as one of the strategic aspects that must be addressed to maintain or gain legitimacy of a club's operation (Bradish and Cronin, 2009; Rouvrais-Charron and Kim, 2009; Walzel *et al.*, 2018; Zeimers *et al.*, 2019). Evidence shows

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that international football clubs are confronted with pressure from society and fans to show the “good side” of their business and football operations (Laurell and Söderman, 2018; Sheth and Babiak, 2010; Smith and Westerbeek, 2007). In response to these pressures, football clubs have increasingly implemented socially responsible activities and practices, in particular within professional football (Breitbarth and Harris, 2008).

From a professional football club perspective, the “embeddedness” of social responsibility has been identified as a factor to engage with fans to uphold the “social contract” by delivering transparency of business conduct and strategically manage the social responsibility process with relevant stakeholders (Baggio and Valeri, 2020; Breitbarth and Harris, 2008; Godfrey, 2009). Moreover, social responsibility has been seen as a vehicle to avoid the so-called “exit and voice” strategies (Giulianotti, 2015; Nikolychuk and Sturgess, 2007) from concerned stakeholders that address potentially damaging scenarios for football managers, such as the justification of exploiting and abusing labor involved in the build-up of the 2022 FIFA World Cup in Qatar (Brannagan and Giulianotti, 2015; Næss, 2020).

However, critics argue that social responsibility activities in professional football clubs can mainly be seen as marketing tools to appease concerned stakeholders (Hamil and Morrow, 2011; Mattera and Baena, 2018; Miller, 2016). The authors argue that professional football clubs may only pretend to be concerned about social issues and social responsibility therefore plays a peripheral role within football organizations, while managers concentrate resources on the topics considered most important: profit, revenue growth and expansion (Anagnostopoulos and Shilbury, 2013; Raimo *et al.*, 2021; Slack and Shrivess, 2008; Valeri and Baggio, 2020, 2021). For football management researchers, a main focus on profit, revenue growth and expansion thus leads to negligence of social issues, which can lead to a “legitimacy gap” (Suchman, 1995) between socially responsible football club fans and the management of the club, potentially leading to a feeling of betrayal.

In fact, a perceived misalignment between socially responsible fans and football club management to stick with a large sponsor has led to a major crisis during the annual meeting in 2021 of one of the largest professional football teams in Europe, the team of Bayern Munich (Nicola, 2021). Bayern Munich is a German professional football Bundesliga team based in Munich, Germany. According to Forbes Magazine, Bayern Munich is the 10th most valuable football team in the world with a value of US\$ 4.21 billion (Ozanian, 2022). In an unprecedented scenario, the majority of Bayern Munich fans, confronted with the question “how responsible is professional football,” demanded to cancel the sponsorship deal with Qatar Airways, a main sponsor, as a response to the alleged human right abuses in Qatar (Nicola, 2021).

In particular, the incident, which was also widely reported in the international press (Reuters, 2021; Sports Illustrated, 2021; The Guardian, 2021), expressed the disapproval of Bayern Munich fans to renew their sponsorship deal with Qatar Airways. Qatar Airways can be regarded as one of the major sponsors of Bayern Munich contributing approximately €17 million per year (Rütten, 2021) to the club’s revenue stream. However, Qatar has also reportedly violated human rights of migrant workers who are building the stadiums to host the FIFA World Cup in 2022 (Amnesty International, 2021). During the annual shareholders’ meeting, at which the continuation of the financial agreement was to be debated, fans turned the discussion into a controversial arena of opinions shouting “We are Bayern! You are not!” (Sports Illustrated, 2021, p. 2) at the management executives. Bayern Munich executives were rather surprised and shocked by the disapproval of their fans over their connection with Qatar, with honorary club president Uli Hoeness calling the meeting “the worst Bayern meeting I have ever attended” (Independent, 2021, p. 19).

As such, Bayern Munich was confronted with a potential legitimacy gap, which can be defined as “where corporate performance remains unchanged, but societal expectations about that performance have changed” (Hrasky, 2011, p. 177). This scenario shows that there

seems to be a discrepancy between the fans' concern about social activities from sponsors and how Bayern Munich is using and communicating the social values to convince their audiences that the football club's existence and its operations are legitimate. In other words, the legitimacy gap led to feelings of betrayal through the actions of the Bayern Munich management, questioning the loyalty of fans.

We argue that this example of the Bayern Munich case represents a phenomenon that needs to be further investigated, as it not only demonstrates a discrepancy between the organizational identity and image, but more importantly, how it impacts legitimation strategies and the fans' loyalty attitudes towards the club. In academic literature, organizational identity is described as a "set of central, enduring and distinct elements that define who the organization is and why it exists" (Albert and Whetten, 1985, p. 265), while the image is a representation of external stakeholder impressions how they perceive an organization (Gioia *et al.*, 2000; Raynard, 2016). The alignment between identity and image is particularly important for football clubs, as it seems to influence not only the legitimacy of football business, but also the loyalty of fans (Liu *et al.*, 2019; MacIntosh and Doherty, 2007; Sartore-Baldwin and Walker, 2011). As such, revisiting the concepts of organizational identity and image and its implications on loyalty and legitimacy would help to better understand the role of social responsibility in professional football, in particular concerning Bayern Munich.

Although prior studies acknowledge the prevalence of organizational identity and image to explain social responsibility, previous studies are limited in explaining how the determinants of legitimacy and loyalty influence the socially responsible organization's identity and image. In particular, the issue of how the interaction between legitimacy and loyalty influences the socially responsible organization's identity and image remains to be explored. In this study, we aim to fill this void. We specifically set the following research questions:

- RQ1.* How can a football club's social responsibility influence the organizational identity and its image?
- RQ1a.* How does the football club's social responsibility influence the legitimacy of the organizational identity?
- RQ1b.* How does the football club's social responsibility influence the fan's loyalty and its associated image?

In this paper, we theorize about legitimacy and fans' loyalty regarding a football club's social responsibility focus and the resultant implications for organizational identity and image. The goal of this paper is twofold. Firstly, this study will illustrate how social responsibility does not only influence legitimacy and loyalty, but also how it shapes organizational identity and its image. To do so, we consolidate the critical concepts of legitimacy and loyalty into a conceptual framework which presents the influences of social responsibility on organizational identity and image. We argue that legitimacy alone is limited to explain the implications of social responsibility and the inclusion of fan's loyalty provides a theoretical foundation which complements the concept of legitimacy in order to categorize the influences of social responsibility on organizational identity and image.

Secondly, we use the main concepts in the framework to build an integrative model that depicts four outcome types between organizational identity and image. Although researchers acknowledge the importance of organizational identity and image, previous research concerning their implications on legitimacy and loyalty remains limited. This inherent uncertainty makes it difficult to assess for football club's how the social responsibility activities influence both the legitimacy of the organizational identity as well as the image that influences fan loyalty. We combine the two critical dimensions of legitimacy and loyalty to

categorize the implications on organizational identity and image with regard to social responsibility. The first dimension represents the “rationales” behind legitimacy, represented by a “moral” legitimacy approach and a “pragmatic” legitimacy approach. While a moral legitimacy approach in social responsibility is related to an open and transparent attitude to display business initiatives and its implications, a pragmatic legitimacy approach is related to a “creation” of an image for relevant audiences, thereby demonstrating rather symbolic initiatives. The second dimension represents the “loyalty” of fans, represented by a “relational” approach and an “ideological” approach. In a relational approach, fans “pledge” devotion and personal attachment to a football club organization in exchange for an affiliation to an identity group, while the ideological approach represents an engagement in a noble social cause, in which the fans feel obligated to participate and advocate the organization’s ideological efforts.

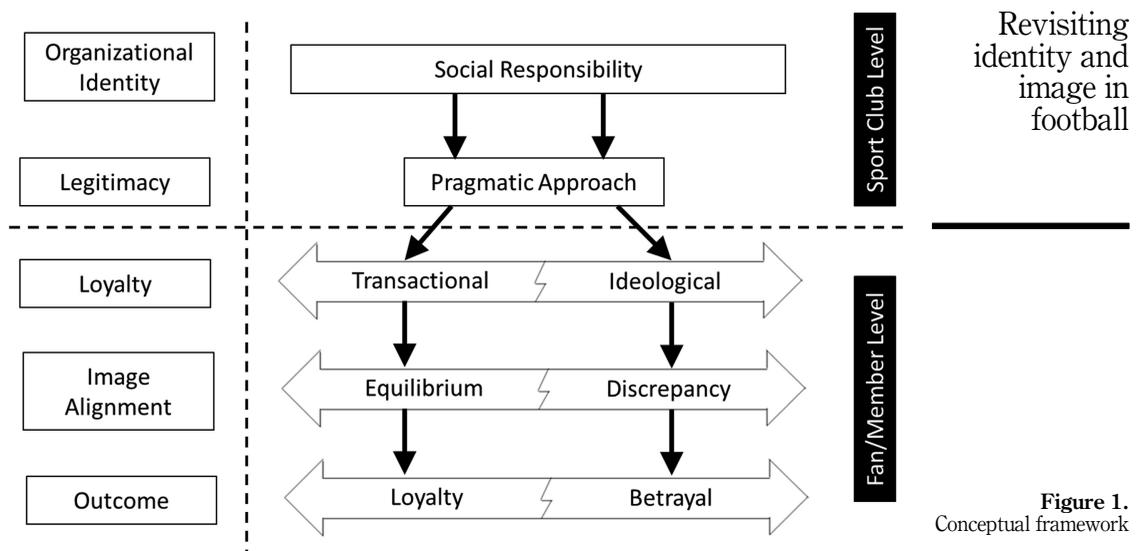
By expanding insights into the concepts and implications of legitimacy and loyalty and its implications on organizational identity and image, this study provides several contributions to social responsibility in sports. Firstly, we present a conceptual model, proposing that both legitimacy and loyalty provide a theoretical foundation on which to examine the influences on organizational identity and image with regard to social responsibility. This model thereby links the organizational identity and image to the outcomes from the different levels of legitimacy and loyalty. Secondly, by categorizing the various outcomes between legitimacy and loyalty, our model proposes four outcome types between organizational identity, thereby providing an understanding of how to use social responsibility. This paper discusses the inherent uncertainty associated with socially responsible activities and potentially damaging scenarios for football managers.

Thirdly, the interaction of the concepts allows us to identify and categorize various levels between organizational identity and image to better understand the implications of social responsibility. In this regard, the framework advances the growing body of research on social responsibility and organizational identity and image, which to date has been paid only little attention to provide a comprehensive explanation of the implications of legitimacy and loyalty. Lastly, by categorizing the levels between organizational identity and image, our framework identifies strategies that management can use to exert agency over its socially responsible actions. In this regard, we contribute to the understanding of how legitimacy and loyalty influence identity and image and we advance social responsibility research by examining how football teams are affected by external pressures.

This paper is structured as follows: the next section introduces a framework which clarifies the role of organizational identity and image and its link to legitimacy and loyalty in professional football as well as discusses critical assumptions for this research. Next, the role of social responsibility is discussed, followed by an illustration how organizational identity and legitimacy as well as image and loyalty are linked and interrelated. A combination of the construct of organizational identity and image and its two underlying concepts of legitimacy and loyalty is illustrated in the following section, in which four types of social responsibility strategies are described and presented in a model. Finally, the conclusion highlights the contributions of this paper and discusses future research.

## **2. The assumptions of the conceptual framework**

In this section, we present our conceptual framework and the assumptions that link legitimacy and loyalty with organizational identity and image to illustrate the impact of these influences (see [Figure 1](#)) from a football club’s social responsibility perspective. Of particular interest for this paper, on the one hand, the relationship between organizational identity and the football club’s legitimacy and on the other hand, the link between the organizational image and fan loyalty.



These relationships between the concepts lead to four assumptions which are crucial to our framework. Firstly, we assume that social responsibility plays a key role and has been institutionalized in the values of a professional football club. As such, the aspect of social responsibility is an established “social fact” in football clubs and is taking into account when deciding what can be regarded as an appropriate action, however, the football club can decide to which extent social responsibility is integrated into the club’s values (Meyer and Rowan, 1977; Zucker, 1977). Secondly, we assume that, at a football club level, the organizational identity and its associated socially responsible actions are attributed directly to the football club’s intention to maintain or gain legitimacy for their actions (Suchman, 1995). However, given the different levels of legitimacy, we will argue that football clubs pursue one of two legitimation rationales: a “moral” legitimacy approach or a “pragmatic” legitimacy approach. We will argue that in the Bayern Munich case, management pursued a pragmatic legitimacy approach.

Thirdly, we assume that the football club’s social image directly influences fan loyalty, depending on the football club’s socially responsible actions (Bauer *et al.*, 2008; Kwak and Kang, 2008; Plewa and Quester, 2011). In other words, depending on the degree of fan loyalty, club fans may either see the organizational identity and image aligned or may observe a discrepancy between the football’s club identity and the social image. More specifically, while relational fans agree with a pragmatic legitimacy approach, ideological fans will see misalignment which may lead to a feeling of betrayal of the social identity of the football club – as exemplified by the Bayern Munich case. Fourthly, we assume that fans of the club can influence how socially responsible actions of the football club are shaped (Walters and Tacon, 2010). More specifically, fans are not only able to determine and evaluate the different levels of legitimacy, but also have the ability to voice their perceived impressions in a way that directly impacts the football club (Ferkins and Shilbury, 2015; Friedman *et al.*, 2004). This is particularly relevant in this case as Bayern Munich has to follow the so-called 50 + 1 rule, which was implemented in 1999 by the German Football League (DFL), the governing body of professional football in Germany. The 50 + 1 rule states that all German professional football clubs are not allowed to play if commercial investors comprise more than 49% of a club. As a

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consequence, the majority of voting rights belong to fans, i.e. private investors are restricted to take over clubs (Bauers *et al.*, 2020).

### 3. Social responsibility in professional football clubs

The role of social responsibility can be regarded as a response to pressures from society and its societal needs. This is particularly true for the professional football clubs, who are under increasing scrutiny due to questionable practices and sponsorship deals (Breitbarth *et al.*, 2011; Herold *et al.*, 2020). The response of football clubs usually comprises explicit as well as forward looking actions to appease stakeholders and the overall public. In recent years, an increased engagement of football clubs in social activities can be observed, as the clubs see social responsibility as part of their image to enhance their reputation as well as to maintain or gain loyalty among club fans (McCullough and Trail, 2022; Sartore-Baldwin *et al.*, 2017).

Social responsibility is also a result of the increasing professionalization and commercialization of football clubs and the overall football industry (Blumrodt *et al.*, 2013; Breitbarth and Harris, 2008; Ribeiro *et al.*, 2019). Driven by internal efforts to encourage growth and the subsequent increasing engagement with external stakeholders, new mutual beneficial partnerships and evolving globalized marketing opportunities can be seen as reasons to integrate social responsibility in the football club's long-term planning (Breitbarth *et al.*, 2011; Walters and Panton, 2014). In other words, the increasing complexity for managers to navigate football clubs to achieve solid profits and raise the attendance of and the entertainment levels for fans is accompanied by social responsibility efforts not only to position the club within a particular market, but also due to ethical expectations and risk management (Anagnostopoulos and Shilbury, 2013; Valeri, 2022).

From a strategic perspective, social responsibility can thus be seen as a core value within a professional football club's operation, representing a way to legitimize its business activities. As a consequence, social responsibility represents a key aspect of what organizational theorists call "organizational identity" (Albert and Whetten, 1985; Gioia *et al.*, 2000; Hatch and Schultz, 1997). In other words, social responsibility is not only supposed to be an integral part of the football club's strategy and its value system, but the club will also try to project their social activities to relevant audiences to build legitimacy and loyalty. In the following sections, we will discuss the role of legitimacy and loyalty along with the resultant implications on organizational identity and image.

#### 3.1 *The football club view: linking social responsibility, organizational identity and legitimacy*

Organizational identity can be described as a vehicle that locates the football club in a social and cognitive space of its surroundings and asks the question "Who are we as an organization?" (Gioia *et al.*, 2000). In particular, organizational identity is defined by its cultural understanding and its associated social interactions, thereby representing the perceived meanings from internal organizational members as well as projecting an outward image to fans (Balmer, 2008; Hatch and Schultz, 1997). Scholars attribute the concept of organizational identity to three specific characteristics: (1) central (representing only essential and fundamental aspects), (2) distinctive (represents how the organization distinguish itself from others) and (3) enduring (represents that these values last over time) (Albert and Whetten, 1985; Skille *et al.*, 2020).

One way how professional football clubs define their organizational identity is by a long-term engagement in social responsibility that is embedded in the football club's values, thereby fulfilling all respective characteristics (Sorour *et al.*, 2021; Wickert *et al.*, 2017). As such, social responsibility represents a central value within the football club as a reaction to market forces. In other words, social responsibility is part of the identity meaning system that

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is used by professional football teams to legitimize their acts through a social contract. As part of the social contract, these football clubs promise to execute certain desired actions in exchange for approval of their objectives, other benefits and ultimately survival (Guthrie and Parker, 1989; Kellison and Mondello, 2012). Organizational legitimacy has long been recognized as critical to any organization's survival (Dowling and Pfeffer, 1975). Legitimacy is "a generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions" (Suchman, 1995, p. 274). As such, legitimacy can be thought of as the underlying rationale, or the primary motive, for participating in social activities.

Football clubs, on the other hand, have differing perspectives and degrees of legitimacy for social responsibility. In general, two opposing legitimization "rationales" can be distinguished for social responsibility (Suchman, 1995): "pragmatic" and "moral" legitimacy. Moral legitimacy, according to Hrasky (2011) is related to a normative orientation in an organization and is achieved when the stakeholders agree on a favorable judgment of the respective organization and its demonstrated accomplishments. In contrast, pragmatic legitimacy involves engaging in self-interested behavior calculated to portray an image of the organization that is honest and trustworthy, promoting and sharing the values that the audience shares (Suchman, 1995).

Hopwood (2009) argues that these legitimization "rationales" result in different approaches to social responsibility, i.e. each legitimization rationale has a direct impact on the football club's social responsibility strategy. Hrasky (2011) and Kim *et al.* (2007) associate pragmatic legitimacy with symbolic management and moral (or normative) legitimacy with action-oriented or substantive management. In other words, a moral or normative legitimacy approach reflects substantial corporate action taken by a football club to demonstrate their values to its fans (Hrasky, 2011; Walker and Kent, 2009). In contrast, symbolic behavior includes rhetorical comments intended to transport a sense of social values, which is not supported by corporate action (Doherty and Chelladurai, 1999). Symbolic behavior is also linked to pure reputation management, in which social responsibility efforts are tightly coordinated with the public relations department in order to obtain support from the organization's most pressing audiences (Hrasky, 2011; Smith and Westerbeek, 2007).

While the previous discussion shows that organizational identity is influenced by the degree of legitimacy, existing literature provides only limited insight into how the associated organizational image may influence the loyalty of football fans. In the next section, the interplay between those concepts will be explicated and its link to organizational identity discussed.

### *3.2 The fan view: the relationship between image and loyalty*

The role of football club's image in organizational identity research has received significant interest, as studies have shown that external impressions of an organization's image influence the perception of external stakeholders including fans (Bauer *et al.*, 2008; Herold *et al.*, 2021; Parent and Foreman, 2007). The relationship between identity and image is interdependent, i.e. while the organizational internal management aims to project associated identity images to their audiences who interpret and reflect these images back, the reflection of the images often lead to reshaping of the organization's identity (Raynard, 2016). In this process, inconsistencies between identity and image and its meanings can be observed, often creating "a significant level of discomfort" (Parent and Foreman, 2007, p. 17) about the beliefs of the respective organization.

For example, using the example of Bayern Munich from above, the football club's management believed that their engagement in social responsibility addressed stakeholders' concern and believed their fans had the same image or impression of the club's social activities. However, a crisis occurred when management was confronted with the reality that

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Bayern Munich fans had an image that the sponsorship of the Qatar Airways represents a breach of Bayern Munich's socially responsible actions due to Qatar's questionable human rights record. Hence, fans perceived a discrepancy between the football club's organizational identity and its image through its social responsibility efforts. In other words, the football club's organizational identity has been detached from its image, i.e. 'inside' members of the organization perceive the identity as stable and immutable, whereas 'outside' fans demand change due to the differently perceived image (Gioia *et al.*, 2000).

A discrepancy between identity and image may lead to a change in fan loyalty, depending on the level of loyalty towards the organization, i.e. the level of commitment of a fan to a team (Gladden and Funk, 2001; Stevens and Rosenberger, 2012; Yousaf *et al.*, 2020). Commitment has been studied extensively and studies show that a high level of commitment can be observed when fans feel a deep inner attachment to their team and the commitment is persistent over time (Pritchard *et al.*, 1999). In a football context, one of the factors of loyalty is also the long-term success of the football club and its team (Bodet, 2012; O'Reilly and Chatman, 1986).

For the purpose of this paper, we distinguish between two dimensions of loyalty in a football context: relational loyalty and ideological loyalty, both based on the level of "emotional" exchange between fans and their football club (Hart and Thompson, 2007; Park and Kim, 2000; Soderberg *et al.*, 2019). Relational loyalty comprises a social-emotional exchange, represented by an interest in group and a pledge to devotion to the football club in exchange for being part of an identity group (Grimmer and Oddy, 2007; Hart and Thompson, 2006). In contrast, ideological loyalty represents the fans' feeling that the football club represents a noble social cause as well as the member's obligation to personally contribute to it and advocate the club's organization's ideological initiatives (Hart and Thompson, 2007).

As such, if the majority of a football club's fans have adopted an ideological loyalty approach, i.e. they believe that their team represents or pursues a "noble cause", they expect the football club's image to correspond with that belief. If the image and the approach to loyalty are, however, misaligned, fans may feel betrayed. In other words, if football club's follow a pragmatic legitimacy approach, i.e. they rather pretend to care about social values without taking substantial actions, fans' loyalty towards the club is tested or questioned, as exemplified by the Bayern Munich case. Fans seem to recognize the discrepancy between the Bayern Munich self-given organizational identity, claiming to be acting socially responsible and the perceived contradictory engagement with a sponsor that allegedly violates human rights.

In other words, the relationship between organizational identity and image as well as the underlying link between legitimacy and loyalty presents a complex relationship which has a direct influence on the extent of social responsibility in football clubs. Thus, the dynamics represents a constant struggle to align organizational identity with its image to maintain or build legitimacy and loyalty. Therefore, we argue that both dimensions, the degree of legitimacy on the one hand and the degree of loyalty on the other, are crucial in determining the extent of engagement in social responsibility in professional football clubs. In the case of Bayern Munich, the club faces an unprecedented scenario that shows not only a discrepancy between organization identity and image, but also a misalignment between the underlying concepts of legitimacy and loyalty. In the following section, we will present three scenarios, based on the construct organization identity and image and its underlying concepts of legitimacy and loyalty, how the club can overcome these discrepancy and misalignment.

#### **4. Categorizing the alignment between organizational identity and image for social responsibility in professional football clubs**

Taken together, the dimensions of legitimacy and loyalty provide an integrative model which allows us to categorize the alignment between organizational identity and image for social

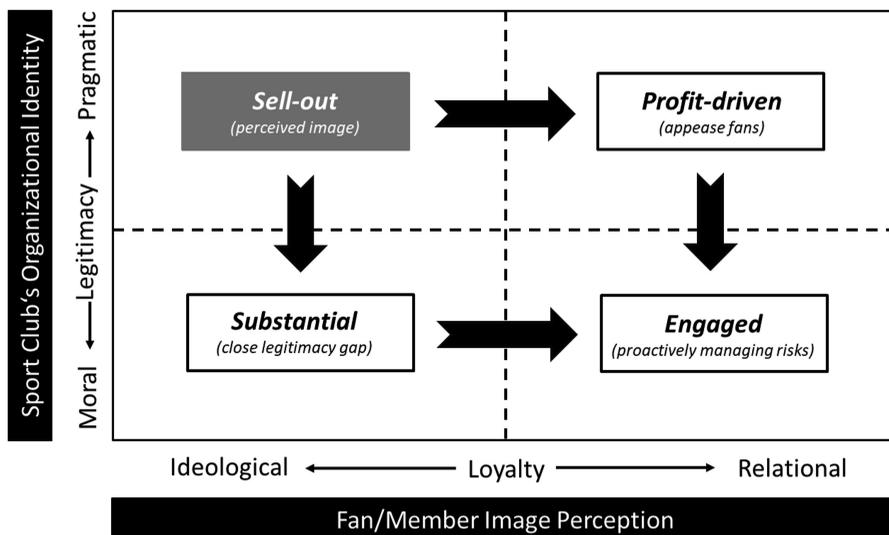
responsibility in professional football clubs. While legitimacy reflects the degree to which the football club integrates social responsibility in their organizational identity, loyalty represents the degree to which football club fans are committed to the team's noble cause and its associated image. To establish a clear distinction between those dimensions, it is assumed that legitimacy reflects the degree to which it influences the *internal* football club's organizational identity, i.e. to which degree social responsibility is integrated into the football club's meaning system. From an external view, it is assumed that loyalty represents the degree of how the image from the football club is perceived, i.e. how fans perceive the socially responsible image of the football club and whether it corresponds with its identity.

In this section, we combine these concepts to propose four types of organizational identity and image for social responsibility in professional football clubs: *Sell-out*, *Substantial*, *Profit-driven* and *Engaged*. Figure 2 depicts the four types of interaction between organizational identity and image for social responsibility in professional football clubs. We used dashed rather than solid lines between the types to emphasize that legitimacy and loyalty can vary between the types. Our framework reveals that the alignment between organizational identity and image for social responsibility depends on the degree of legitimacy as well as on the degree of loyalty.

The position of Bayern Munich, based on the actions and outcomes of the annual meeting in 2021, can be seen as a Sell-out, as ideological fans seem not to agree with the pragmatic legitimacy approach by Bayern Munich's management. Bayern Munich has thus several options to overcome the misalignment, which is illustrated by the three remaining types in the model. We elaborate on each type below, explain how each type implies a distinct level of alignment or misalignment between organizational identity and image and develop a research proposition for each type.

#### 4.1 Sell-out

The first type of interaction between organizational identity and image exhibits a pragmatic legitimacy approach and ideological fans, leading to a misalignment between organizational identity and image, as exemplified by the Bayern Munich case. These football clubs have not



**Figure 2.**  
Types of alignment  
between organizational  
identity and image

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fully integrated social responsibility in their organizational structures and their meaning system, thus the organizational identity is designed to the minimum to maintain legitimacy (Filizöz and Fişne, 2011). Moreover, these clubs face fans that are coordinated and demand socially relevant actions or attitudes from the club, leading to a potential legitimacy gap (Friedman *et al.*, 2004). As a result, the organizational identity and its image are detached from another and these football clubs are under the impression of a “sell-out” from fans, i.e. willing to sacrifice their organizational integrity to become more profitable. We therefore label this type *Sell-out*.

Sell-out football clubs work with relevant stakeholders mainly to gain support of the club’s investors or other partners who benefit from the financial success of the club (Friedman *et al.*, 2004; Thompson and Parent, 2021). Moreover, because of the football club’s pragmatic legitimacy, football managers may demonstrate self-interested or narcissist attitudes with claims of social values and accomplishments, which are not accompanied by a club’s initiatives (Godfrey, 2009). However, due to ideological loyalty approach, fans will repeatedly ask for accountability regarding social responsibility, including demands to adopt measurements and actions that go beyond the social values and may hurt the bottom line. This combination of pragmatic legitimacy and fans wanting to participate in a “noble cause” leads to an “external expectation conflict” (Oliver, 1991, p. 153), as the club resists organizational adaptation strategies for their social responsibility initiatives.

While football clubs in the sell-out type are aware of a potential legitimacy gap, clubs respond by fulfilling only the minimum social responsibility demands (Pålsson and Kovács, 2014). However, as societal demands for social responsibility are increasingly becoming more widespread and powerful, it results in a reduction of individual agency and may initiate a shift from “actorhood to otherhood” (Meyer and Jepperson, 2000, p. 107). Ultimately, social pressures will lead to change in organizational identity and image as clubs are forced to adapt or devote its resources – we therefore propose: The combination of a pragmatic legitimacy approach and ideological fans will lead to the implementation of substantial changes or the engagement in projecting a socially responsible image to appease fans.

#### 4.2 Substantial responsibility

The second type of interaction between organizational identity and image exhibits a moral legitimacy approach and ideological fans, leading to alignment between organizational identity and image. In these football clubs, social responsibility is integrated into the club’s value system, representing an organizational identity that is driven by actions to maintain or build legitimacy. Ideological loyalty means fans are actively asking for socially responsible actions and measures, leading to a convergence of legitimacy and loyalty approaches. As a result, football clubs are able to align their social responsibility identity with the projected image, which results in substantial social responsibility actions and measures that lead to both legitimacy and loyalty. We therefore label this type *substantial*.

Substantial activities reflect the football club actions taken by managers to show social responsibility to an extent that the majority of relevant audiences is satisfied with the club’s performance (Anagnostopoulos *et al.*, 2014). Because social responsibility is related to a moral legitimacy approach, social responsibility is integrated in the club strategies as well as in their organizational structures, thus social values are shared among all managers (Walzel *et al.*, 2018). Furthermore, because the football clubs face ideological fans, there is no need to engage more in image building for social responsibility actions beyond the stakeholder requirements (Breitbarth *et al.*, 2019). Together, these factors lead to an aligned organizational identity and image that proactively manages further stakeholder pressures by, e.g. reaching out to NGOs and international accreditation organizations to enhance the image of the football club (Sartore-Baldwin and Walker, 2011; Walker and Kent, 2009).

However, despite these substantial initiatives reflect that the football club's social identity mirrors its image, studies found that this alignment and its related initiatives indicate the tendency of organizations to pick the "low-hanging" fruit by focusing on low-risk actions without really embracing ongoing adaptation of identity and image for social values (Anagnostopoulos and Shilbury, 2013; Barrett *et al.*, 2019). Ultimately, the focus on low-risk actions reflects a football club's decision to acknowledge its social identity as an organizational function, but the associated image neglects the increasing demand of relevant fans - we therefore propose: The combination of a moral legitimacy approach and ideological fans results in external pressures to increase socially responsible initiatives.

#### 4.3 Profit-driven responsibility

The profit-driven type of interaction between organizational identity and image embodies pragmatic legitimacy and relational fan loyalty, leading to an alignment between organizational identity and image. These clubs, unlike in the substantial type, have to deal with a relational fan base and thus do not have to emphasize their 'noble cause' to make fans feel valued. And unlike the substantial driven clubs, the pragmatic legitimacy indicates that social responsibility is reflected in the club's strategies to a lesser extent. These clubs may use rhetorical statements to build an image of socially responsible initiatives, which is not challenged by fans (Walker and Kent, 2009). As a result, these clubs can focus on profit-driven income streams, as they are neither under pressure to give fans to engage more in socially responsible actions for image purposes, nor to adapt organizational structures to integrate social values in the club's meaning system. We therefore label this type *profit-driven*.

Profit-driven clubs pursue an image that, according to Oliver (1991) can be seen as "window dressing" (p. 154), reflecting a "symbolic" acceptance of market forces, but in fact bypassing authority and ignoring societal expectations. From a social responsibility perspective, profit-driven clubs are often related to a club's interest in media attention (Filizöz and Fişne, 2011; Hamil and Morrow, 2011). These clubs have social values not integrated into their meaning system and socially responsible activities are closely related to the club's PR department to appease its most relevant audience. Together, these factors result in low engagement in socially responsible actions, as the club shares and promotes the values that the audience values.

The profit-driven type is often observed in professional football clubs (Walker and Parent, 2010). Given that most fans focus on the "winning" of their teams, social responsibility is rather neglected as it does not represent a "core" element of football, in particular when fans are not coordinated or do not have any voting power (Bradish and Cronin, 2009; Godfrey, 2009). In turn, football clubs have a less urgent need and little motivation for substantial initiatives to further engage in social responsibility. Ultimately, profit-driven football clubs may ignore market forces and its implications - we therefore propose: The combination of a pragmatic legitimacy approach and relational fan loyalty results in further engagement in social responsibility to minimize risk and damaging scenarios.

#### 4.4 Engaged

The fourth type of interaction between organizational identity and image is characterized by moral legitimacy and relational loyalty among fans, leading to misalignment between organizational identity and image. These clubs have social responsibility integrated in their structures, therefore the social values are represented in the strategy and in the organizational identity. However, the fans' loyalty is characterized by a relational approach, thus fans are interested in the club's social responsibility only to a lesser extent. As a result, the combination of moral legitimacy and the associated integration of social

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values in the club's identity with less interested fans regarding the social image, leads to over-engagement with the relevant audiences, in particular with fans. We therefore label this type *engaged*.

Engaged clubs in social responsibility are built on the assumption the top management's social ideals and beliefs will be widely shared internally, resulting in unity among internal organizational members with a shared sense of identity and dedication to common social aims and aspirations (Heinze *et al.*, 2014). Because these clubs follow a moral legitimacy approach, their engagement indicates full accountability of the club's actions (Suchman, 1995). The fans' perception of these projected social images of full accountability for the club's actions, however, is not fully acknowledged due to a non-interest in the social responsibility activities of the club (Walker and Kent, 2009). In other words, the discrepancy between organizational identity and image has no direct consequences on the club level, as the social engagement exceeds the interest and the engagement of fans for social responsibility.

Engaged clubs are better prepared for potential risks and damaging scenarios stemming from social issues as the values are already integrated into the club's identity (Breitbarth *et al.*, 2019). Ultimately, adapting the associated image for fans is thus – we therefore propose: The combination of a moral legitimacy approach and relational loyalty among fans will lead to an engagement in social responsibility as a “proactive preventive act” as a response to potential increasing societal pressures.

## 5. Conclusion

If organizational identity and image affect social responsibility strategies, then frameworks that describe these effects and ultimately categorize these strategies, expand insights into the implications and advance concepts. This study's intention has been to provide insights into the social responsibility strategies of football clubs and developed two frameworks. In the first framework, we showed the combination of a management's pragmatic legitimacy approach with ideological fans leads to feeling a betrayal among fans, illustrating the detachment between the organizational identity of the football club and its image. We elaborated on the theoretical foundations and processes of organizational identity and image and discussed their implications on legitimacy and loyalty. Based on these implications, we built an integrative model combining the various degrees of legitimacy and loyalty that lead to four types of social responsibility strategies that football clubs can use to align their organizational identity and image. In the case of Bayern Munich, we showed how the misalignment between organizational identity and image can be overcome and what actions Bayern Munich can take to align their social values between identity and image.

From a practical perspective and in line with Gioia *et al.* (2000), we argue that sport managers should differentiate “between an enduring identity and an identity having continuity” (p. 65). The notion of an enduring identity implies that the identity remains the same over time, while an identity with a sense of continuity is one that shifts in its interpretation and meaning while retaining labels for core beliefs and values. As such, Bayern Munich interpretation of their expressed social values should represent and translate into action and an image that is both consistent with their internal social values and the organizational image that is important for the fans' loyalty.

To achieve that, Bayern Munich is arguably restricted to two options: (1) attempt to change the way they see themselves, or (2) change something about the way others perceive them. However, as Cornwell *et al.* (2018) point out that direct interventions to alter the external perceptions of organizational identity are rather ineffective, we argue that a projection of a club's vision in a form of a desired future image sticking to their social values is a viable

alternative. This strategic altering of the image by better communication with relevant stakeholders will not only help Bayern to align their identity and image, but also demonstrate to fans what the “real Bayern” is. Moreover, Bayern may also illustrate their social values by emphasizing and highlighting other socially responsible activities, thereby directing repeated attention to its general social values.

Overall, our framework makes several contributions to the field of social responsibility in sports, in particular for professional football clubs. Firstly, we illustrated how social responsibility can not only influence legitimacy and loyalty, but also how it shapes organizational identity and its image. We therefore combined the critical concepts of legitimacy and loyalty into a conceptual framework in order to categorize the influences of social responsibility on organizational identity and image. Secondly, we use the main concepts in the framework to build an integrative model that depicts four outcome types between organizational identity and image. Although researchers acknowledge the importance of organizational identity and image, research concerning their implications on legitimacy and loyalty remains limited.

The results, however, must be viewed in the light of the model limitations. Although our model and the associated uncertainties may be applied beyond football clubs and thus in a greater sports management or social responsibility context, the Bayern Munich case reflects a specific case as the institutional boundaries in Germany give power to football fans. Moreover, we reduced the implications from organizational identity and image to legitimacy and loyalty, but other factors exist in practice. We encourage future researchers to extend our framework by integrating other factors, in particular regarding other market forces that impact management decisions. Future research will help to understand how football clubs can overcome the misalignment between organizational identity and image for a more meaningful engagement in social responsibility.

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