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CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN PROFESSIONAL SPORTS LEAGUES: A CONTENT ANALYSIS APPROACH

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ABSTRACT

Corporate social responsibility has become an increasingly important component of governance and strategic communication within professional sports organizations. As sports leagues operate within highly visible social environments, they are expected to demonstrate ethical responsibility, sustainability commitments, and engagement with broader societal challenges. This study examines CSR disclosure practices in professional sports leagues using a thematic analysis approach to identify dominant themes and communication strategies reflected in publicly available CSR communications. Secondary data were collected from official league websites, sustainability reports, annual reports, and CSR-related documents published by selected professional sports leagues. A structured coding framework was applied to categorize CSR disclosures into five thematic areas: community engagement, environmental sustainability, diversity and inclusion, governance and ethics, and employee welfare. The findings indicate that community engagement represents the most prominent CSR disclosure category, followed by diversity and inclusion initiatives and governance-related practices. Environmental sustainability initiatives appeared less frequently in the analysed disclosures. The results also reveal notable variation in CSR communication among sports leagues and highlight the dominant role of digital platforms, particularly official websites and sustainability reports, as channels for CSR reporting. Overall, the study demonstrates that professional sports leagues strategically use CSR disclosures to strengthen stakeholder relationships and enhance organizational legitimacy. These findings contribute to the growing literature on CSR in sport management by providing empirical insights into how sports organizations communicate social responsibility and sustainability commitments.

KEYWORDS: Corporate Social Responsibility; CSR Disclosure; Professional Sports Leagues; Content Analysis; Stakeholder Engagement.

1. INTRODUCTION

Corporate social responsibility (CSR) has become a key concept in the modern-day governance of organisations, especially as organisations become increasingly expected to give back to the social, environmental and ethical goals. CSR has developed into a major strategic aspect of the sports industry in the past few years since its growth was not limited to conventional corporate fields. The leagues of professional sports are very visible institutions that have a wide-ranging social influence, and they, therefore, become significant players in advancing socially responsible practises and sustainability programmes. The ever-increased incorporation of sustainability concerns into the business strategy has also impacted sport organisations, with entrepreneurial practises becoming more oriented to the environmental and social responsibility agenda (Haldar, 2019). Since sports leagues exist in sophisticated international networks comprising fans, sponsors, communities, and policy makers, CSR activities have emerged as a vital mechanism of legitimacy and reinforcement of stakeholder relationships.

The sports industry has been embracing CSR activities that are geared towards the needs of community, environmental safety, diversity, and good governance (Hills et al., 2019). They are not only involved in the social welfare but also form the impression of the sports organisations in the society (Rai et al., 2023). The empirical evidence has indicated that CSR programmes may substantially affect the attitude of the stakeholders, especially fans and consumers who are becoming more demanding of sports organisations to act in an ethical and socially responsible manner (Lagoudaki et al., 2024). This is why the professional sports leagues are incorporating CSR in their strategic communication and brand management. The growth of CSR communication activities has also made organisations focus on solving intricate societal matters, such as racial justice and social equality, in the form of specific corporate responsibility efforts (Liu et al., 2019).

Besides social engagement, sustainability has also emerged as a rising concern in the decision-making process of organisations. Environmental responsibility has found its way to the operational strategies of many industries as a larger scale sustainability change. Research on the sustainability oriented organisations suggests that companies which take environmentally friendly actions tend to either show better operational effectiveness and

better long time performance (Liu et al., 2019). The establishment of academic interest in the CSR in the field of sports management has tremendously grown over the recent years. The bibliometric surveys of sustainability studies in the field of sport management indicate an increased amount of literature devoted to the CSR implementation, its governance, and its engagement with stakeholders in the framework of professional sports organisations (Pellegrino, 2025). Specifically, research investigating the CSR governance forms highlights the role of transparency, accountability, and good communication in the believability of CSR programmes in professional sport leagues (Rith, 2025).

CSR initiatives in sports organisations also depend on the extended organisational competencies and affiliations. Sustainability studies on organisational alliances indicate that a balance between economic goals and social and environmental duties could be achieved with the help of collaboration and the strategic ambidexterity of organisations (Russo & Schena, 2021). Regarding the professional sports leagues, these types of collaboration can be related to community organisations, non-profit institutions, and government agencies. Such collaborations enable sports organisations to increase the breadth and scope of their CSR action.

Moreover, sports organisations have become more significant in solving wider issues in the society. The sport-based social movements and activism have become effective means of spreading the awareness of social justice and inequality and prove the possibility of the sports institutions to impact the population discourse and social transformation (Teixeira da Silva et al., 2025). Consequently, the area of CSR activities in sports leagues usually overlaps with the general societal discussion of ethics, government, and social responsibility.

The governance structures are also important to the CSR practises in sports organisations. Good governance structures make sure that the CSR programmes are put in line with organisational values and stakeholder expectations (Thompson et al., 2023). Such principles of governance are especially applicable to the CSR disclosure because transparent reporting can allow the stakeholders to assess the social and environmental responsibilities of sports organisations.

Lastly, it is important to consider the views of the stakeholders in order to measure the success of CSR programmes in the sporting industry. The

stakeholders such as fans, employees, sponsors, and local communities are important in defining the organisational priorities and performance analysis of CSR (Mamo, 2021). Published studies that dwell upon stakeholder orientation in professional sports organisations underline that successful CSR practises have to be in line with the stakeholder expectations and sustainability objectives (Thormann, 2025). As a result, disclosure of CSR has gained momentum as a significant tool by which sports leagues can share their social responsibility efforts and show that they are socially responsible to their stakeholders.

It is based on this background that the current research paper explores the CSR disclosure practises of professional sports leagues through the content analysis approach. This research aims to find out the predominant themes, operational levels of communication, and governance priorities that are evident in publicly disclosed CSR communications in professional sport organisations.

2. LITERATURE REVIEW

2.1 *Corporate Social Responsibility in Professional Sports*

The concept of corporate social responsibility (CSR) has emerged as a significant strategic issue in the context of professional sports organisations due to the increased social exposure and visibility of stakeholders. The uniqueness of professional sports leagues that can be used to advance social initiatives is their global influence, close connexion to certain communities, and capacity to shape the behaviour of the masses. Community development, environmental sustainability, and social inclusion have often been major issues in CSR activities in sports. Studies have shown that CSR in sport organisations helps in developing good relations with stakeholders in addition to increasing organisational legitimacy and image. The reviews of CSR in professional team sports indicate that the degree of integration of social responsibility by sports organisations in their governance systems and in their strategic planning is on the rise (Walzel et al., 2018). This change reflects the general change in sport as an institution of entertainment to that of a socially responsible institution that plays an active role in the well-being of the society and the development of the society in a sustainable manner.

2.2 *CSR Disclosure and Organizational Communication*

CSR disclosure is defined as the action whereby organisations report to the stakeholders about their

social, environmental and ethical actions. CSR reporting transparency can be viewed as an important element of responsible organisational governance that should be taken into consideration. Disclosure practises also indicate accountability in the organisation and show evidence of its inclination to societal values. CSR disclosure is commonly presented in professional sport organisations in the form of official website, sustainability report and statement (García-Berná et al., 2021). The disclosures are not only informational sources but the means of strategic communication that influence the perception of stakeholders and organisational image. It is pointed out that CSR communication helps organisations reach various audiences and create trust with stakeholders. With a methodical study of the CSR reporting, the researches can determine which priorities and strategic messages organisations employ to communicate their social responsibility efforts and sustainability undertakings.

2.3 *CSR and Stakeholder Engagement in Sport*

The stakeholder engagement forms one of the core aspects of CSR adoption in professional sports organisations. The sports leagues are engaged with a large number of stakeholders who are fans, employees, sponsors, local communities, and governing institutions. CSR programmes tend to be crafted in a manner that satisfies these groups and their interests and also enhances the relationship and social legitimacy of the organisations. The studies show that the views of the stakeholders play a key role in the construction and reporting of CSR strategies within the professional sport setting. Knowledge of the stakeholder expectations enable the sports organisations to come up with better sustainability and social responsibility programmes. Empirical studies analysing the opinions of stakeholders underline that CSR activities may help to increase trust, reputation, and long-term support of stakeholders, provided that these activities are well communicated (Thormann, 2025). Therefore, disclosure of CSR is a process by which sport organisations express themselves to the concerns of stakeholders as well as foster openness and responsibility in their governance practises.

2.4 *CSR, Social Issues, and Ethical Responsibility in Professional Sport*

Most sports organisations are expanding their social scope in their CSR projects. Sports leagues have been interacting with societal issues in the last few years which include racial equality, social justice and community resilience. CSR operations in this

regard go beyond the usual philanthropic works and they are increasingly becoming the ones that are actively involved in solving the social issues. The analysis of professional football organisations shows that CSR can be a very important approach in addressing the crisis in society and advancing ethical accountability in the sports institution (Vieira et al., 2025). These projects confirm the possibility of sport organisations to play the role of social change and awareness of the populace. Professional sports leagues can become even more powerful social actors by adding social responsibility into their organisational strategies. The disclosure of CSR thus turns out to be a necessary communication process whereby organisations submit their dedication towards ethical values as well as social justice programmes.

2.5 CSR and Stakeholder Perceptions in Sports Organizations

The CSR activities have the potential to contribute a lot to the stakeholder perception and involvement in the sporting contexts at the professional level. The social responsibility performance and adherence to ethical values of the sports organisations are usually measured by fans, the employees, and the communities. Empirical research demonstrates that CSR practises may have a positive impact on employee attitudes, organisational commitment, and workplace satisfaction in professional sports teams. When workers feel that their company is actively involved in social and environmental programmes, they have higher chances of working with greater organisation loyalty and less turnover intention (Wang et al., 2025). Likewise, CSR activities can increase the identification of fans with sport teams and increase their interest in the activities of organisations. The studies have shown that the social identity and perceived authenticity of social commitment by the organisation correlate with the level of fan engagement in CSR activities (Wang et al., 2024). These results emphasise the significance of clear CSR reporting in the way it forms stakeholder attitudes and in the process of enhancing the relations between sports organisations and their audiences.

3. METHODOLOGY

3.1 Research Design

The research design adopted in this study is a qualitative content analysis because the scholars aimed to discuss the practise of corporate social responsibility (CSR) disclosure in professional sports leagues. To a large extent, content analysis is popular

as one of the methods used to objectively assess the manner in which firms convey CSR activities and sustainability undertakings in the form of public disclosures. Under the professional sport situation, CSR activities become more strategic tools of stakeholder interactions and reputation management, which is why disclosure practises are a significant field of study. Earlier studies emphasise the idea that professional sport organisations engage in CSR communication to enhance the connexions between them and fans, employees, and communities in general (Wang et al., 2024). Considering that CSR reporting is communicative and symbolic in terms of sport organisations, content analysis can be used to identify recurring themes, patterns, and disclosure strategies. The design allows the qualitative interpretation and quantitative evaluation of information related to CSR published by sporting leagues. The method is specifically suitable to analyse the way sport organisations frame their concerns surrounding social responsibility and how they express their interests on sustainability and social impact.

3.2 Data Sources and Sample Selection

The study is solely based on secondary sources of data by professional sports leagues. These are the most important communication mediums in which sport organisations publish their social responsibility programmes and governance undertakings. The digital platform and formal reporting document are becoming more popular in the professional leagues to report CSR activities on the basis of engaging community work, environmental sustainability, and social justice programmes. Recent researches have highlighted the idea that professional sport organisations have increased their CSR disclosures to cover wider social issues, such as the problems of diversity, racism, and social inclusion (Wang et al., 2025). The research sample chosen among professional sports leagues that publicly present information about CSR related issues. The criteria used in the selection are the presence of CSR disclosure reports, organisational publicity, and international publicity. By concentrating on the leagues that have had their CSR communication documented, one able to have a dependable dataset to discuss the disclosure patterns and thematic focus of professional sport governance.

3.3 Framework and Analytical Categories

To derive themes of CSR disclosure observed in documents that were collected, a structured scheme was created to categorise them. The framework

scheme is based on the literature review of the studies focusing on the content of stakeholder expectations and sustainability practises within professional sport organisation. CSR projects in sports have a tendency of covering a wide range of stakeholders such as employees, fans, communities, and commercial partners. Existing studies indicate that the stakeholder views are important in determining the CSR strategies and sustainability programmes in professional sports organisations (Thormann, 2025). According to this approach, the coding scheme divide the CSR disclosures into a number of thematic dimensions such as community engagement, environmental sustainability, diversity and inclusion, ethical governance, and employee welfare. All disclosure statements found in the study using these categories to make it possible to analyse the prevailing CSR themes reported by sports leagues systematically. The review of prior studies and the emphasis of each category are also captured within the framework and it was possible to identify the disclosure priorities in diverse organisations.

3.4 Data Coding Procedure

The process of analysis was based on a systematic and transparent approach to guarantee the rigour of analysis and uniformity. Firstly, the documents gathered were thoroughly examined to find out those parts that specifically covered the issues of CSR, sustainability or social responsibility initiatives. Relevant pieces of the text were then picked and grouped as per the established coding framework. All disclosure statements were coded according to their main CSR theme and the focus of stakeholders. This step allows identifying the types of CSR initiatives, which most often are narrated by professional sports leagues, in a systematic manner. The relevance of the systematic consideration of the organisational communication to comprehend the way of how the social responsibility initiatives are introduced and prioritised is observed in integrative reviews concerning CSR in professional team sports (Breitbarth et al., 2019). The coding procedure was repeated to improve the reliability of the process, as the dataset was analysed with the help of repetition, and every disclosure was provided with the most suitable thematic category. Such a systematic strategy assists in minimising subjectivity and enhances the validity of the outcome of the content analysis.

3.5 Data Analysis Techniques

The data were analysed based on descriptive and comparative analytical methods after the study process. Frequencies were used to identify the

engagement of each theme of CSR among the sampled professional sports leagues. This quantitative evaluation gives us an idea of where the highest emphasis of the social responsibility is seen in the area of organisational disclosures. Also, comparative analysis was used to research differences in the CSR communication between various leagues and groups of stakeholders. Sport CSR activities tend to affect stakeholder relationships such as the identification of fans with teams and their involvement in social responsibility activities (Breitbarth et al., 2019). Thus, the analysis of the distribution, and high occurrence of the themes of CSR disclosure assists in demonstrating how professional sport leagues plan the communication of their social obligations. Their thematic interpretation and quantitative review of prior studies analysis allow developing a holistic vision of CSR disclosure practises in professional sport organisations and identifying new trends in the dynamics of governance and communication of sustainability practises.

4. RESULTS

4.1 Dominance of Community Engagement in CSR Practises

According to the thematic analysis of the work, it can be stated that the community engagement is one of the most prominent aspects of the corporate social responsibility (CSR) of professional sports organisations. According to numerous studies, sport leagues often establish community-oriented programmes to enhance relations with the local communities, fans, and social institutions. Such projects usually involve youth development projects, educational outreach initiatives, charity donations and community development initiatives. These activities are indications of the socially irrevocable character of sports organisations and their ability to create favourable social influence outside the competitive setting of sport.

Within the literature on sport management, there is always evidence to show that community engagement initiatives are commonly placed in the core of the CSR strategies. Such efforts help to build organisational legitimacy, as well as increase the level of trust between sports organisations and their stakeholders. Professional sports leagues can show their social commitment by working with community directly, at the same time strengthening their own image and institutional business. The key CSR themes presented in the literature reviewed are outlined in Table 1 that demonstrates the conceptual aspects of CSR practises in the professional sports organisations.

Table 1: Major CSR Themes Identified in Professional Sports Literature.

CSR Theme	Description	Examples of Initiatives in Sports Organizations
Community Engagement	Activities aimed at strengthening relationships between sports organizations and local communities	Youth development programs, community outreach events, charitable initiatives
Diversity and Inclusion	CSR initiatives promoting equality, social justice, and inclusivity	Anti-racism campaigns, gender equality initiatives, diversity training
Governance and Ethics	Organizational practices ensuring transparency, accountability, and responsible leadership	Ethical governance policies, transparency in reporting, compliance programs
Environmental Sustainability	CSR initiatives addressing environmental impact and sustainability in sports operations	Sustainable stadium management, waste reduction programs, renewable energy adoption
Stakeholder Engagement	CSR communication strategies aimed at building relationships with key stakeholders	CSR reporting, fan engagement programs, partnerships with community organizations

4.2 Diversity, Inclusion, and Social Justice Initiatives

The other theme that can be identified in the literature is associated with diversity, inclusion, and social justice programmes in professional sports organisations. Numerous articles underline that sporting leagues resort to CSR activities more and more actively to fill the gaps in social inequalities and enhance values of inclusiveness. These programmes usually involve anti-discrimination campaigns, diversity training programmes, gender equality programmes and support to the marginalised communities.

The increasing role of diversity and inclusion in CSR strategies is indicative of changes in the society concerning the notion of ethical responsibility and social justice. Sports organisations have become more aware of their powerful nature in influencing the discourse of people and their social consciousness. Therefore, diversity and inclusion CSR are often addressed in the communication policies of sports leagues. Such initiatives do not only solve societal issues but also assist organisations to match the institutional values to the expectations of the stakeholders shown in Figure 1.



Figure 1: Dominance of Community Engagement in CSR Practices.

4.3 Governance, Ethics, and Organizational Accountability

Another important theme in CSR discussion in professional sports leagues as based on the analysis is governance and ethical responsibility. CSR activities associated with governance are usually concerned with transparency, moral decision

making, responsible leadership and accountability in sports organisations. Such programmes are supposed to make sure that sport organisations act in a morally correct manner and do not lose public confidence.

Sport governance research studies point out that to ensure institutional legitimacy, transparent reporting and sound governance practises are necessary. CSR reporting has been compared to serving as a tool whereby sports organisations show their ethical governance as well as responsible organisational conduct. Sports leagues can reinforce stakeholder trust by publicly reporting on the policies of governance and standards of ethics and thereby increase their credibility when embedded into the larger sports ecosystem.

4.4 Environmental Sustainability as an Emerging CSR Theme

Environmental sustainability has also turned out to be a major, albeit comparatively less highlighted theme of CSR actions in professional sports organisations. The literature emphasises that the sports leagues are raising on the sustainability practise including reduction of waste, energy use, sustainable operation of stadium and environmental awareness campaign.

Though environmental initiatives are increasingly becoming eminent within the sports industry, literature indicates that environmental sustainability initiatives are in their early stages in relation to other CSR domains like community integration. However, environmental responsibility has been integrated into the practise of sports management, which depicts the increased awareness of the sustainability issues in the international sports sectors. With the growing interest in environmental issues, professional sports organisations are likely to broaden their sustainability pledges and introduce environmental factors into the long-term plans of the CSR policies. Table 2 summarises the strategic impact of CSR initiatives on various groups of stakeholders.

Table 2: CSR Themes and Their Strategic Implications in Professional Sports Leagues.

CSR Dimension	Organizational Objective	Stakeholders Benefited
Community Engagement	Strengthening community relationships and social impact	Local communities, youth groups
Diversity and Inclusion	Promoting social equality and inclusive participation	Fans, athletes, marginalized groups
Governance and Ethics	Enhancing transparency and institutional legitimacy	Regulators, sponsors, fans
Environmental Sustainability	Reducing environmental impact of sports operations	Communities, environmental organizations
Stakeholder Communication	Improving trust and reputation through transparent disclosure	Fans, employees, sponsors

4.5 Stakeholder-Centred CSR Communication

The last theme derived out of the is the high stakeholder orientation of CSR communication among professional sports organisations. The network of stakeholders surrounding the sport leagues is very complicated because it involves fans, employees, sponsors, and media companies, and local communities. Consequently, communication strategies in CSR are usually planned to respond to the expectations and interest of these various stakeholder groups.

According to the literature, successful CSR disclosure is crucial in the creation of stakeholder perception and building of relationships between sports organisations and the audience. The sports leagues can also show transparency and accountability by reporting on and communicating social responsibility initiatives through official websites, reports and media platforms. Such communication practises enable the organisations to demonstrate their social contributions besides strengthening their ethical and sustainable organisational behaviour. Figure 2 presents the conceptual pathway through which CSR strategies are operationalized within professional sports organizations.

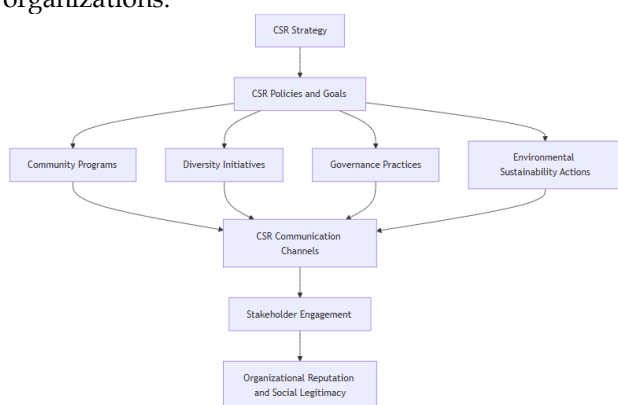


Figure 2: CSR implementation pathway in professional sports organizations.

4.6 Summary of Key Thematic Findings

The thematic literature analysis shows that there are a number of common patterns in CSR practises in professional sports leagues. Community engagement

programmes look as the most popular aspect of CSR and the close ties the sports organisation has with the society. The initiatives on diversity and inclusion underline the ever-increasing responsibilities of sport institutions towards the social justice challenges. There is governance and ethical responsibility which underlines the need to be transparent and have accountability in sport management. Environmental sustainability projects are new field of CSR development in the sports industry. Last but not the least, communication strategies in CSR are highly stakeholder oriented and relationship building. Together, these themes show how professional sports leagues are becoming more and more embracing of corporate social responsibility as a part of their governance models, communication models, and stakeholder engagement models.

5. DISCUSSION

The results of this paper offer information on the ways in which professional sports leagues can convey corporate social responsibility (CSR) by issuing public disclosure and strategic reporting. The findings indicate that the disclosure of CSR in professional sports is largely stakeholder-based and community-oriented programmes. This focus is tied to the social distinctive of sport organisations that work under very transparent social situations and serve as the source of well-established relations with fans, communities, and other interested parties (Chiu et al., 2023). The role of CSR practises in sports agency organisations is becoming an instrument to achieve a social legitimacy and boost institutional credibility. Past studies have indicated that social responsibility is becoming a key focus of sport management scholarship in defining both governance and organisational strategy in the sport industry (Breitbarth et al., 2019).

The use of community-based CSR initiatives that are prevalent in the findings is consistent with the existing literature that highlights the contribution of sport organisations towards social cohesion and community involvement. (Boj del Val et al., 2020) The sports leagues often have outreach programmes, charitable activities, and social development projects,

which are intended to have positive social impact. These initiatives are helpful in building a collective relationship between organisations and stakeholders. In this regard, community-based CSR activities may support knowledge sharing and social engagement, which are the key elements to enhance organisational legitimacy and stakeholder trust (Al-Omouh et al., 2021).

The other significant finding of the results is its strategic nature of CSR communication. CSR disclosure is a tool of communication that organisations frequently use to handle reputation and the perception of the stakeholders. The strategic management approach implies that the communication of CSR is highly connected to the practises of the PR and corporate communication (Rai et al., 2023). Through strategic articulation of social responsibility commitment, organisations are able to influence the perceptions of the stakeholders and strengthen favourable organisational identities. According to research in the field of public relations, strategic communication models are being utilised more and more in CSR messaging, which enables organisations to align CSR messages with their overall reputation management approaches (Capizzo et al., 2026).

The findings also show that communication practises in sports organisations regarding CSR are more of general trends in sustainability and corporate responsibility world over (Skorupskas et al., 2025). The globalisation of industries through which organisations are presently operating is putting pressure on organisations to exercise ethical governance and accountable business conduct in relation to stakeholders. With companies becoming a part of global value chains, CSR disclosure has become one of the tools used to show that the firm makes adherence to social and environmental standards (Hassan, 2024). The articles on international business focus on the fact that transparency and sustainability practises are more and more being implemented by organisations within the international networks as a result of the pressure exerted by institutions and the demands of the stakeholders (Cuervo-Cazurra & Pananond, 2023).

One more important finding is connected with these selective communications of CSR initiatives. Although social programmes may be of great importance to organisations, some sustainability activities might not be given much focus in public reporting. This selective reporting can be termed as being a form of what has been conceived in the literature about sustainability as greenhushing, in which organisations under-report on some

sustainability initiatives, either because of the reputational or strategic reasons (Font et al., 2017). When applied to sports organisations, CSR disclosure can thus be seen as a sign not only of a real interest in the social responsibility of a company but also of the decisions about the communication strategy that concerns the priorities on which programmes are publicly split.

Lastly, the findings are aligned with the rest of the academic literature where the role of CSR in professional sport governance has increasingly gained significance. The systematic reviews of CSR in sport illustrate that the social responsibility initiatives have become the core of modern sport management that can determine the organisational strategies and the relationships with stakeholders (Carlini et al., 2025). Additionally, the thematic analysis method is being applied more to consider CSR communication practises as a type of presentation aimed at the publicly articulated sustainability promises and social impact storeys of organisations (François et al., 2021). Taken together, the results of this study can be used in this changing area of research by showing the ways professional sports leagues strategically reveal CSR activities to convey social responsibility and enhance stakeholder interactions.

6. CONCLUSION

This research paper analysed the trends and thematic focus of corporate social responsibility disclosure in professional sports leagues in a thematic analysis method. The results show that the CSR communication of professional sports is predominantly focused on the community, and stakeholder relations, and socially visible activity. CSR disclosures become a popular strategy employed by professional sports organisations to show that they are responsible in society and enhance their legitimacy among fans, employees and communities at large. Through open communication of CSR activities, the sports leagues can be positioned as an institution that is socially responsible, which helps in developing the society, at aspects other than the competitive nature of sport. Another important aspect of the study is the contribution of CSR publicity toward improving transparency and accountability in sports governance. Sports leagues time and again communicate initiatives concerning their community outreach, diversity and inclusion, and ethical governance via official reports, websites, and communication platforms. Such disclosures aid the organisations in reacting to the increased expectation on the organisations to act responsibly

and sustainably in the eyes of its stakeholders. In general, the results can be added to the existing research on CSR in sport management as they prove the relevance of the strategic communication of social responsibility measures by professional sports leagues. This study can be followed up by future studies focusing on longitudinal patterns of CSR reporting and the perception of stakeholders towards CSR reporting in sports organisations.

Objective - The main objective of this study is to examine how professional sports leagues communicate and disclose their Corporate Social Responsibility (CSR) activities. The research aims to analyse publicly available CSR information from official league websites, sustainability reports, and annual reports. It seeks to identify the key themes

and patterns in CSR disclosures using a content analysis approach. Another objective is to categorize CSR activities into major thematic areas such as community engagement, environmental sustainability, diversity and inclusion, governance and ethics, and employee welfare. The study also aims to determine which CSR themes are most frequently communicated by professional sports leagues. Additionally, it explores the role of digital platforms as channels for CSR reporting. The research further intends to highlight differences in CSR communication practices among various sports leagues. Finally, the study aims to understand how CSR disclosures help strengthen stakeholder relationships and enhance the legitimacy and reputation of sports organizations.

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