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ESG'S IMPACT ON NON-FINANCIAL PERFORMANCE THROUGH CSR MEDIATOR IN QATAR SPORT SECTOR

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ABSTRACT

Environmental, Social and Governance (ESG) practices are now recognised as strategic tools for enhancing organisational sustainability and stakeholder value in the sports sector. The increasing emphasis on sustainability across the Qatar National Vision 2030 highlights the importance of investigating how ESG practices deliver non-financial performance through CSR in Qatar. Investigating the impact of ESG practices on the non-financial performance in sports and assessing CSR As a Mediator between ESG and Non-Financial Performance in Qatar. A survey quantifying cross-sectional scale was employed. Data were gathered from employees and managers/executives operating within one of Qatar's sports organisations. The questionnaire included items for environmental, social and governance (ESG), CSR and non-financial performance using a Likert scale. For all analyses, data were analyzed descriptively, Cronbach's alpha and correlation analysis were performed in SPSS v.26 and a path analysis was performed using SmartPLS. High reliability was observed for all study constructs, with Cronbach's alpha values varying between 0.789–0.934. The path coefficient between ESG and non-financial performance was 0.809 where $R^2 = 0.655$. Grammar and vocabulary recognition of the ESG dimensions modeled CSR more strongly than others, such as governance performance vs. environmental performance and social performance among the three ESG environments. CSR had a large positive impact on non-financial performance ($\beta = 0.776$). Findings from the mediation analysis confirmed that CSR explicitly mediated the ESG-non-financial performance link; The results were consistent with full mediators in most of conditions (ESG -> CSR, and then indirect impact on performance) however a limited direct significant effect on performance was also detected concurrently. Overall, it can be concluded that corporate social responsibility and environmental practices have a direct or indirect impact on the sports industry in Qatar. Creating robust ESG (Environmental, Social, Governance) integration and CSR (Corporate Social Responsibility) initiatives can strengthen stakeholder trust, organizational reputation as an engender of employee retention, customer satisfaction, and long-term sustainability.

KEYWORDS: ESG, CSR, non-financial performance, Qatar sports sector sustainability.

INTRODUCTION

Environmental, social, and governance (ESG) factors are now essential to organizational strategy and performance assessment in the current corporate landscape, which has experienced a transition towards sustainable business practices. This trend markedly diverges from the traditional corporate approach. ESG is a framework that emphasizes the disclosure of non-financial information on firms, alongside an investment philosophy and corporate assessment criteria centered on the company's performance in domains outside financial metrics (Guo et al., 2023). This alteration has been especially evident in the sports sector, as prominent sporting events and venues strive to mitigate their ecological footprint due to the increasing significance of sustainability in sports (Bohra, 2024).

This transformation has been particularly evident in the sports industry. The sports sector is a distinctive organizational context characterized by the convergence of many stakeholder interests. The stakeholders comprise spectators, athletes, communities, sponsors, and regulatory bodies. Non-financial performance indicators, including fan involvement, community impact, athlete welfare, and environmental stewardship, are equally vital for sustained success and legitimacy (Freeman, 1984; Mitchell et al., 1997). This differs from conventional company entities, which primarily focus on financial gains. Conversely, sports organizations function inside intricate ecosystems.

The sports business in Qatar has emerged as a distinctive case study for examining the effects of ESG implementation on performance. The ambitious Vision 2030 framework prioritizes sustainable practices by focusing on eco-friendly sports infrastructure, energy-efficient facilities, and fostering environmental awareness within the sports sector (Go-Globe, 2024). The Qatar National Vision 2030 signifies Qatar's commitment to comprehensive and sustainable societal development, with particular emphasis on the sports sector (Gulf Times, 2013).

A novel institutional framework has emerged from this strategic posture, wherein ESG activities are not merely voluntary initiatives but integral elements of company strategy.

Despite considerable academic interest in the relationship between ESG policies and organizational performance, the mechanisms via which ESG generates value remain inadequately comprehended. As a potential mediation mechanism (Carroll, 1991; Porter & Kramer, 2006).

Nonetheless, there remains a deficiency of empirical

data that investigates this mediating relationship, especially within the context of the sports sector and emerging market contexts.

Beginning in 2024, around 50,000 firms, including major sports groups, will be mandated to submit sustainability reports (The Sustainability Report, 2023). This underscores the increasing regulatory demand for transparency and accountability in ESG practices. The practical importance of understanding how ESG policies impact business outcomes is underscored by this alteration in regulatory mandates.

1.2. Statement of the Problem

Despite the increasing emphasis on ESG practices by sports organizations, significant information gaps persist, hindering both theoretical understanding and practical implementation. Although numerous research have identified connections between ESG adoption and performance metrics, the causal mechanisms via which ESG practices influence non-financial performance outcomes remain unclear. Organizations enhancing sustainable investments and governments establishing supportive regulatory frameworks require this essential comprehension. Secondly, Corporate Social Responsibility has been inadequately examined as a mediator between ESG practices and performance results, particularly in the realm of sports. ESG and performance are typically analyzed directly, however the operational pathways that convert ESG strategic objectives into stakeholder value creation are hardly investigated. The contextual aspects influencing ESG effectiveness are inadequately comprehended. Sports organizations possess diverse institutional frameworks, budget allocations, and stakeholder constituencies. The degree to which firm characteristics influence the relationship between ESG performance requires thorough investigation to develop context-specific implementation strategies (Delmas & Toffel, 2004; Sharma, 2000).

The focus of ESG research on financial performance metrics overlooks the multifaceted value creation of sports organizations. ESG research has overlooked non-financial performance factors such as stakeholder satisfaction, reputation, community impact, and operational excellence, which are generally more significant indicators of sports success (Kaplan & Norton, 1992; Eccles et al., 2014). Ultimately, ESG research predominantly occurs in developed economies, where institutional frameworks, stakeholder anticipations, and organizational capabilities may vary. Qatar's rapid expansion and ambitious sustainability objectives

render it an exemplary location for examining ESG implementation in sports organizations within emerging markets (North, 1990; Scott, 2001).

1.3. Research Objectives:

This study seeks to rectify the recognized knowledge deficiencies through the subsequent comprehensive research objectives:

Primary Objective:

To examine the relationship between ESG practices and non-financial performance in Qatari sports organizations, with particular focus on the mediation role of CSR activities.

Secondary Objectives:

- Assess the direct influence of ESG practices on non-financial success within Qatar's sports organizations, contributing to the growing corpus of research on the relationship between ESG and performance in the sports sector.
- Investigate the relationship between ESG practices and CSR across Qatari sports organizations, emphasizing how strategic ESG orientations facilitate operational social responsibility initiatives.
- Evaluate the mediating function of CSE activities in the relationship between ESG practices and non-financial performance, elucidating how ESG generates stakeholder value.
- Investigate how firm attributes (size, age, and resource availability) influence the relationship between ESG practices, CSR initiatives, and non-financial success, hence enhancing understanding of contextual elements that impact ESG efficacy.
- Develop a framework that integrates stakeholder, legitimacy, and resource-based theories to elucidate the connections between ESG performance and sports.

1.4. Research Inquiries

The study investigates the subsequent research questions, aimed at methodically analyzing the intricate links among ESG practices, CSR activities, and non-financial performance: Primary Research Questions: How do ESG practices impact non-financial performance in Qatar's sports organizations, and what role does CSR play in mediating this relationship?

Particular Research Inquiries:

Q1: To what degree do ESG regulations influence the non-financial performance of sports organizations in Qatar?

Q2: In what manner do ESG practices influence the CSR of sports organizations in Qatar?

Q3: To what extent does Corporate Social Responsibility mediate the relationship between

Environmental, Social, and Governance practices and non-financial performance in Qatar's sports organizations?

Q4: In what ways do business characteristics influence the links among ESG practices, CSR initiatives, and non-financial success within Qatar's sports sector?

1.5. Development of Hypotheses

The examined theoretical framework and empirical evidence produce the following hypotheses to address the study's research topics and bridge the theoretical gaps:

H1: The Positive Impact of ESG on Non-Financial Performance

H2: ESG practices exert a favorable direct influence on CSR

H3: Non-financial performance is positively influenced by CSR activities

Mediation Hypothesis

H4: CSR mediates the link between ESG and non-financial performance.

Hypothesis of Moderation H5a: Firm size positively moderates the association between ESG practices and non-financial performance in larger businesses.

H5b: Firm age moderates the robust positive correlation between CSR activities and non-financial performance.

1.6 Conceptual Framework and Proposed Model

The study presents a comprehensive model of the interconnections between ESG, CSR, and performance within sports organizations in Qatar. This approach perceives ESG practices as strategic orientations that influence non-financial performance both directly and indirectly through CSR activities, with firm characteristics altering these interactions. Stakeholder theory, legitimacy theory, and the resource-based approach propose that ESG practices constitute strategic frameworks. These strategies result in operational CSR initiatives that exhibit ESG commitments via programs and stakeholder engagement.

CSR initiatives promote stakeholder value and improve non-financial performance by fostering superior relationships, reputation, and operational efficiency. The resource-based approach posits that organizational capabilities influence the performance of strategic initiatives. Size and age moderate this effect. The implementation of ESG and involvement in CSR must be tailored to contextual factors that influence the connections between ESG and CSR performance, as per the framework.

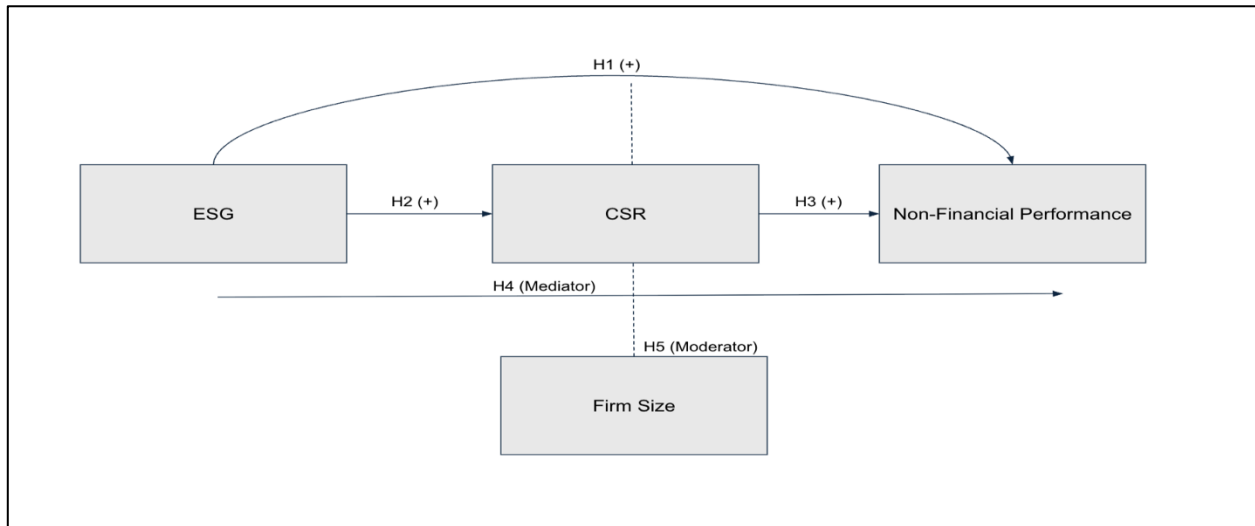


Figure 1. Research Model

2. Methodology

2.1. Research Philosophy and Paradigm

Saunders et al. (2019) assert that the study is grounded on positivism, positing that reality can be objectively analyzed through empirical approaches. This approach promotes the analysis of causal relationships between ESG, CSR, and performance through standardized tools and statistical methods. A deductive technique is utilized, advancing from theoretical frameworks to empirical validation, based on stakeholder theory, legitimacy theory, and the resource-based view (Bryman & Bell, 2015). This enables the confirmation or disproof of hypotheses and assists in the validation of theories.

2.2. Research Methodology

A quantitative cross-sectional survey was employed to illustrate ESG, CSR, and non-financial performance within Qatar's sports sector (Creswell, 2014). While causation is limited, the methodology enables the investigation of connections and comparison with existing data. The approach was selected to assess theoretical assumptions, explore numerous links and mediation effects, ensure generalizability within the sector, and enable cross-study comparability.

2.3 Demographics and Sampling

The demographics include professional clubs, regulatory bodies, venues, event organizers, and service providers in Qatar, which must have established frameworks and recognizable ESG and CSR programs. The sampling frame was created utilizing lists from the Qatar Olympic Committee, records from the Ministry of Youth and Sports, sports directories, and databases of significant facilities. A

stratified random sample ensures representation across organizational type, size, and sports category. A minimum of 200 responses was required, as established using PLS-SEM power analysis (Hair et al., 2019). A target of 300 was set, anticipating a 70% usable response rate.

2.4 Data Acquisition

Data was gathered through a structured online platform aimed at top executives and managers responsible for sustainability, corporate social responsibility, or strategic initiatives. The survey was administered in both English and Arabic, optimized for efficiency, anonymity, and accessibility.

2.5 Measurement Instruments

The study included validated and adapted instruments to evaluate the essential elements. ESG practices were assessed using a multidimensional scale based on established frameworks (Refinitiv, 2020), which included environmental (six items), social (seven items), and governance (five items) dimensions, each evaluated on a 7-point Likert scale from 1 (strongly disagree) to 7 (strongly agree). CSR activities were evaluated using a scale based on Carroll's (1991) CSR pyramid and pertinent sports literature (Babiak & Wolfe, 2009; Sheth & Babiak, 2010), which includes four dimensions: community development, education and health promotion, social inclusion and accessibility, and environmental stewardship.

The evaluation of non-financial performance employed a customized metric for the sports sector, concentrating on stakeholder satisfaction, operational excellence, reputation and brand equity, and social impact. Participants evaluated

performance against industry benchmarks using a 7-point Likert scale, from 1 (substantially below expectations) to 7 (substantially exceeds expectations). Firm characteristics, serving as moderating variables, included size, age, and resource availability, assessed using both objective metrics (e.g., staff count, operational length) and subjective judgments (e.g., adequacy of financial, human, and infrastructural resources). And technological assets). Additionally, control variables such as organization type, sports category, ownership structure, international connection, and revenue diversity were incorporated to alleviate potential confounding effects.

2.6 Data analysis

This study examines the relationships among Environmental, Social, and Governance (ESG) practices, Corporate Social Responsibility (CSR), and non-financial performance within Qatar's sports sector. The study aims to empirically assess the degree to which ESG actions enhance organizational outcomes beyond financial measurements, and how CSR serves as a mediating component in this relationship. The study develops a set of hypotheses based on relevant theoretical frameworks and previous empirical research to address existing research gaps. It is asserted that ESG favorably influences non-financial performance (H1), ESG practices directly improve CSR (H2), and non-financial performance is positively influenced by CSR activities (H3). Furthermore, CSR is expected to mediate the association between ESG and non-financial performance (H4). These hypotheses form the foundation for the empirical study aimed at improving understanding of sustainability and governance practices within the Qatar sports sector.

2.7 Ethical Considerations

The work adhered to the ethical requirements established by the University Research Ethics Committee. Prior to data collection, the research technique was scrutinized for risks, participant safeguarding, and data handling. Formal ethical authorization was secured. All participants provide informed consent after being apprised of the study's objectives, data collection techniques, rights to voluntary participation, options for withdrawal, and confidentiality (Saunders et al., 2019). The authorization process also addressed data utilization, retention, and distribution in reports and publications.

Adhere to stringent confidentiality protocols to protect individual and organizational identities. Access to

encrypted, password-protected files, including all survey data, was restricted to authorized research personnel only. The dataset was anonymised before to analysis to ensure privacy. The university's data retention obligations encompassed a strategy for secure destruction following the retention period. These ethical principles ensured participant welfare, trust, and the integrity of the study.

3. RESULTS AND DISCUSSION

Table (1) Independent (ESG) and Dependent (Non-FP) and mediator (CSR) Variables Related to the Study.

Variable	Coding
Qatar sport Sector adopts environmentally friendly practices in its operations.	EP1
There is a clear commitment to reducing the Qatar sport Sector's carbon footprint.	EP2
Environmental sustainability goals are embedded in our business strategy	EP3
We regularly report environmental impacts and mitigation strategies.	EP4
Environmental Performance	EP
Qatar sport Sector ensures the well-being and safety of its employees.	SP1
We actively support community development and social programs.	SP2
Employee rights and diversity are respected and promoted.	SP3
There is consistent engagement with key stakeholders and communities.	SP4
Qatar sport Sector plays a positive role in the community.	SP5
Social Performance	SP
Qatar sport Sector has transparent and accountable governance structures.	ECOP1
There is a clear separation of powers between management and board oversight.	ECOP2
Shareholder rights and interests are respected and protected.	ECOP3
Qatar sport Sector establishes and operates a trusted governance structure for professional management.	ECOP4
Governance Performance	ECOP
ESG	ESG
Qatar sport Sector has improved its customer service.	NON-FP1
Qatar sport Sector has improved working conditions, regardless of the employee's position.	NON-FP2
Qatar sport Sector has improved its performance in terms of social responsibility (voluntary effort on the part of the company in the creation of various measures to meet the expectations of the different interested parties – stakeholders).	NON-FP3
Qatar sport Sector achieved improvements in customer satisfaction.	NON-FP4
Qatar sport Sector has increased its employee retention rates.	NON-FP5
Qatar sport Sector has increased its customer retention rates.	NON-FP6
Qatar sport Sector's (non-financial) performance has been successful.	NON-FP7

Non-Financial Performance	NON-FP
Qatar sport Sector promotes ethical and responsible leadership practices.	CRS1
Top management demonstrates commitment to social and environmental responsibilities.	CRS2
CSR is integrated into our corporate strategy and decision-making processes.	CRS3
Qatarnees policy for customer safety and confidentiality.	CRS4
Establish procedure to comply with customer complaints.	CRS5
Tries to ensure its survival and long-term success.	CRS6
Corporate Social Responsibility	CRS

(Source: Prepared by the researcher)

(4.1.4) Statistical Methods Used in Data Analysis

- **Descriptive Analysis** which can be used to determine the attributes of the study samples through recognizing the mean averages and standard deviation.
- **Cronbach's Alpha Test** can be used to determine the validity and reliability of the questions in the questionnaire.
- **Correlation Analysis** which estimates the strength and direction of the relationship between ESG and Non-Financial Performance with the moderating role of Corporate Social Responsibility. The correlation analysis and determination of the relative contribution can eliminate the personal bias effect in answers to the questions.
- **Multiple Regression Analysis** which can be used to identify the most important predictive variables of adopting ESG on and Non-Financial Performance with the moderating role of Corporate Social Responsibility, as the independent variables appears in the model to illustrate its role in maximizing the Non-Financial Performance.

(4/2) Data Analysis and Test Hypotheses

This section delineates the methodologies utilized to assess the validity and reliability of the questionnaire items, highlighting the statistical approaches applied for data analysis and evaluation. The study delineates its principal elements utilizing conventional descriptive statistics, including the mean, ranking, and standard deviation. The discourse is organized into essential elements: analysis of participants' demographic traits, evaluation of the instrument's validity and reliability, examination of data normality, descriptive analysis of the study variables, and, ultimately, hypothesis testing with interpretation of the results.

Analysis of the characteristics of the study sample.
The study sample's traits are important for obtaining accurate, useful data because they reveal how people

understand and respond to the questionnaire questions. Age, gender, educational background, job experience, length of time with sports organizations, and managerial level are all important factors in the Qatari sports sector that help to explain the study's results and make them more credible. These traits reflect the variety of professionals working in the field. They are useful because they show how differences in qualifications, experience, and organizational roles may affect how participants see things and respond, making the study's results easier to understand and more reliable.

□ ➤ Distribution of the study sample according to the scientific qualification.

Table (2) Distribution of the study sample demographics

variables	categories	frequency	percentage
Gender	Male	213	55.32
	Female	172	44.68
Age	25-30	104	27.01
	31-40	125	32.47
	41-50	98	25.45
	50 and above	58	15.06
Education Level	Diploma	39	10.13
	Bachelor's	208	54.03
	Master's	98	25.45
	Doctorate	40	10.39
Job Role	Entry-level	192	49.87
	Mid-level Manager	99	25.71
	Senior Manager	57	14.81
	Executive Leader	37	9.61
Experience Years	Less than 1 year	17	4.42
	1-5 years	62	16.1
	6-10 years	168	43.64
	10-20 years	101	26.23
	21 years and above	37	9.61

(Source: researcher's calculation)

The study sample shows that the Gender distribution is pretty even, with 55.32% of respondents being men and 44.68% being women. This means that there are a good number of people of both sexes working in the Qatar sports field. Regarding Age, most participants are between 31 and 40 (32.47%), followed by 25 to 30 (27.01%) and 41 to 50 (25.45%). This suggests that the sector is mostly composed of young to mid-career workers, as only 15.06% are 50 or older. When asked about their Education Level, more than half of the respondents (54.03%) have a Bachelor's degree, and another 25.45% have a Master's degree. This shows that the workforce is well educated and that many people working in the Qatar sports field hold higher degrees. For Job Role, almost half of the participants (49.87%) are entry-level workers, while 25.71% are mid-level managers. This shows that most

employees are young, with only 14.81% and 9.61% of participants being senior or executive-level. When it comes to Experience Years, most of the respondents (43.64%) have between 6 and 10 years of professional experience, followed by 26.23% with between 10 and 20 years. This shows that most workers are in a stable mid-career stage, which brings a balance of experience and engagement to the Qatar sports industry.

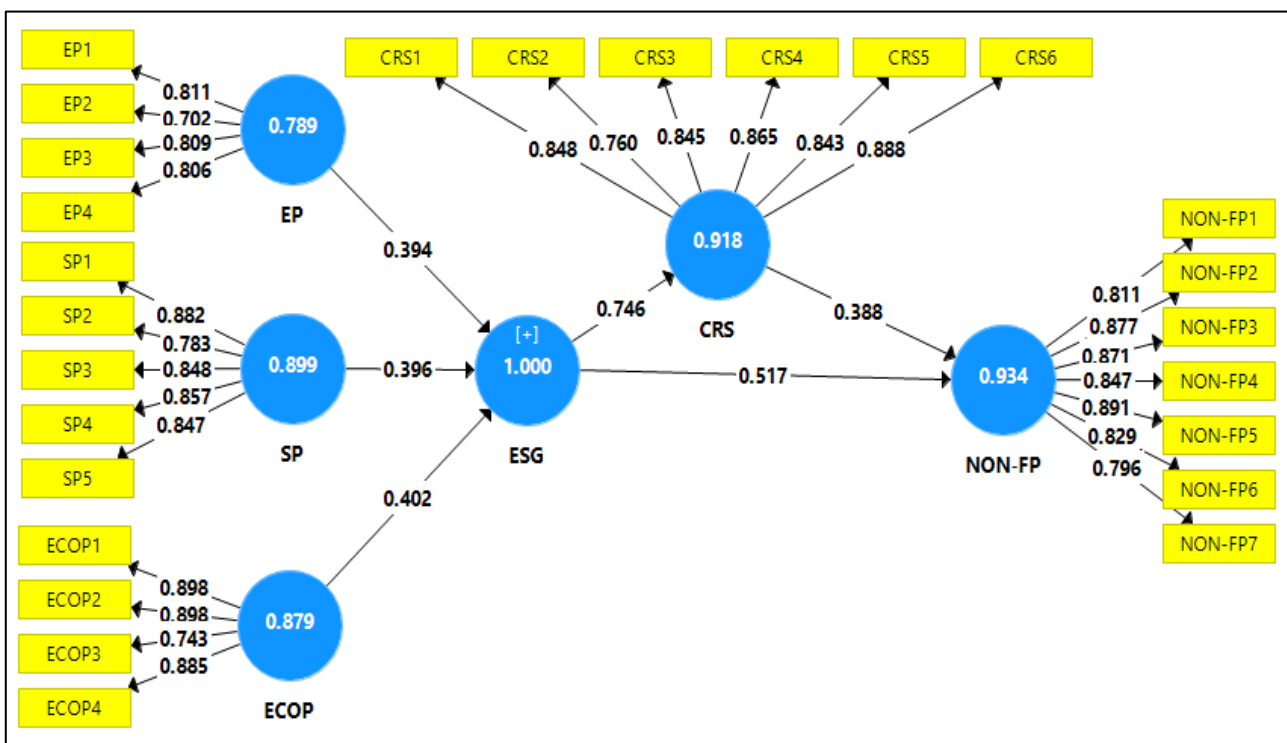
Testing the reliability of the questionnaire list

The purpose of this test is to see how stable and reliable each axis is, along with its items. This way, the researcher can trust the questionnaire's statistical

results and apply them to the entire study group. Researchers can use Cronbach's Alpha, a test of a survey's reliability and stability, to assess how useful the questionnaire list is. Statistically, a value of 70% or greater is considered acceptable, indicating that the results can be applied to the study group (Sekaran & Bougie, 2016).

❖ **Reliability of Measurements in the Study**

It means that the same results will be obtained when measurements are redistributed at any time and under the same conditions. To test the reliability and stability of the questionnaire, Cronbach's Alpha test is used.



According to the previous information, table (4/3) presents the analysis of the reliability and validity of the basic variables in the survey.

Table (3) The reliability of the basic variables in the survey

Basic Axes of the Questionnaire	Coding	Number of statements	Reliability coefficient
Environmental Performance	EP	4	0.789
Social Performance	SP	5	0.899
Governance Performance	ECOP	4	0.879
Non-Financial Performance	NON-FP	7	0.934
Corporate Social Responsibility	CRS	6	0.918

(Source: researcher’s calculation)

Based on SmartPLS 3, Table 3 shows the findings of the reliability and validity analysis for the study's key concepts. The results show that all measurement scales have high internal consistency, with Cronbach's Alpha values well above the acceptable

level of 0.70. This means that the models are reliable and stable. For example, Environmental Performance had a reliability score of 0.789, Social Performance had one of 0.899, Governance Performance had one of 0.879, Non-Financial Performance had 0.934, and

Corporate Social Responsibility had 0.918. These numbers show that the questionnaire questions used to test each category are valid and consistent. The results also show that the model is convergent, as all constructs met the suggested reliability standards. This shows that the measurement model created in SmartPLS 3 is statistically sound and can be used for further hypothesis testing and structural model analysis.

The measurement model analysis using SmartPLS 3 shows that all the indicators of the study constructs have outer loadings greater than 0.70. This means the indicators are strongly convergent and reliable. Environmental Performance, Social Performance, Governance Performance, Corporate Social Responsibility, and Non-Financial Performance were all latent constructs with high internal consistency and reliability. Additionally, the reliability ratings (0.789-0.934) indicate that the items accurately measure the concepts they are intended to measure, supporting the measurement model's reliability. The high factor loadings indicate that each questionnaire item helps explain its underlying variable in a meaningful way. This confirms that the data can be used for more structural analysis.

It also shows important connections among the hidden factors, with positive path coefficients indicating that Environmental Performance, Social Performance, and Governance Performance all contribute to ESG, which, in turn, has direct positive effects on Corporate Social Responsibility and Non-Financial Performance. The path coefficient of 0.746 between ESG and CSR shows a strong direct effect. On the other hand, the coefficient of 0.517 between CSR and Non-Financial Performance shows that CSR acts as a mediator in the model. Overall, the model demonstrates high validity and reliability. This shows that the measurement structure is sound from a statistical perspective and provides a solid foundation for testing the study hypotheses.

Descriptive analysis of the study variables

This sub-section presents the results of a descriptive statistical analysis of the impact of ESG on Non-Financial Performance. The descriptive statistical analysis that includes (mean & standard deviation) will be applied in determining the trends of the sample, to identify the most important statements as well as the least important one.

Table (4) Summary of the descriptive statistical measures for study variables

Variables	Mean	Standard Deviation	percentage	Different coefficient %
Environmental Performance (EP)	3.553	0.993	71.060	27.948
Social Performance (SP)	3.664	1.006	73.280	27.456
Governance Performance (ECOP)	3.819	1.032	76.380	27.023
ESG	3.679	0.847	73.580	23.023
Non-Financial Performance (NON-FP)	3.527	1.029	70.540	29.175
Corporate Social Responsibility (CSR)	3.691	1.028	73.820	27.852

The descriptive statistics of the main study factors are shown in Table 4. All mean values are above the midpoint of the five-point Likert scale, indicating that most respondents agreed with the statements. The average score for Environmental Performance is 3.553, with a standard deviation of 0.993. This indicates moderate to high agreement, with a variation coefficient of 27.948%, suggesting that the answers were identical. The mean score for Social Performance was 3.664, the standard deviation was 1.006, the percentage was 73.280%, and the variation coefficient was 27.456%. This shows that people in Qatar's sports industry have positive views of social practices. Governance Performance had the highest mean (3.819) and percentage (76.380%), as well as the lowest variability (27.023%), indicating that people have a great deal of faith in governance practices. With a coefficient of variation of 23.023%, the composite construct ESG showed overall positive perceptions. Its mean score was 3.679, and its

standard deviation was 0.847. This was the lowest of all the variables and showed high answer consistency. The answers to Non-Financial Performance had a mean of 3.527, a standard deviation of 1.029, and a variation coefficient of 29.175%, indicating some variation. Lastly, Corporate Social Responsibility had a mean score of 3.691, a standard deviation of 1.028, and a percentage of 73.820%, which means that most people felt positively about CSR projects, with only a small amount of disagreement (27.852%). Overall, these results show that people in Qatar have positive views on ESG, CSR, and non-financial performance aspects in the sports field.

The correlation matrix

The Pearson coefficient will be used for the correlation analysis, and Table (4/18) shows the results of this test.

Table (5) Matrix correlation coefficients between the study Variables (X & Y)

Variables	Environmental Performance	Social Performance	Governance Performance	ESG	Non-Financial Performance	Corporate Social Responsibility
Environmental Performance	1	.538**	.570**	.836**	.664**	.629**
Social Performance	.538**	1	.551**	.830**	.697**	.531**
Governance Performance	.570**	.551**	1	.847**	.667**	.703**
ESG	.836**	.830**	.847**	1	.807**	.742**
Non-Financial Performance	.664**	.697**	.667**	.807**	1	.767**
Corporate Social Responsibility	.629**	.531**	.703**	.742**	.767**	1

** . Correlation is significant at the 0.01 level (2-tailed).
 * . Correlation is significant at the 0.05 level (2-tailed).

(Source: researcher’s calculation)

The correlation matrix of the study variables is shown in Table 5. All of the relationships are strong and statistically significant at the 0.01% level. This study's findings show that Environmental Performance, Social Performance, and Governance Performance are all highly correlated with the overall ESG variable, with correlation coefficients of 0.836, 0.830, and 0.847, respectively. It is clear from these high numbers that the three ESG factors interact and work together to make the Qatar sports industry much more sustainable. Furthermore, Environmental Performance has strong positive relationships with both Non-Financial Performance (0.664) and Corporate Social Responsibility (0.629), indicating that actions that are good for the environment have a significant impact on improving an organization's reputation and performance beyond financial measures.

Furthermore, there is a strong and significant correlation between ESG and both Non-Financial Performance (0.807) and Corporate Social Responsibility (0.742). This shows that effective ESG implementation leads to better CSR engagement and overall non-financial success. In the same way, the strong link (0.767) between Corporate Social Responsibility and Non-Financial Performance shows that doing good for society does affect how well a company performs. The strong, consistent positive correlations among the study constructs indicate that they are theoretically coherent and consistent. This supports the suggested hypotheses

that ESG practices affect both CSR and non-financial outcomes. Overall, results show that sports groups in Qatar that adopt comprehensive ESG and CSR practices tend to perform better in non-financial areas. This is because they earn more trust from stakeholders and grow in a way that lasts.

Hypotheses Development

The theoretical framework and empirical evidence analyzed yield the following hypotheses to answer the study’s research questions and fill the theoretical gaps:

H1: ESG positive influence on non-financial performance

The first hypothesis (H1) looks at how Environmental, Social, and Governance (ESG) practices affect Non-Financial Performance in the sports industry in Qatar. This connection stems from the idea that implementing ESG initiatives effectively can improve a business's operational efficiency, image, and the happiness of its stakeholders, all of which are important for its success beyond money. Based on real-world evidence, companies that prioritize sustainability, social responsibility, and good governance are more likely to see improvements in employee engagement, customer loyalty, and the company's overall image. The goal of this hypothesis is to determine whether ESG practices have a significant, positive impact on aspects beyond money in Qatar's growing sports business.

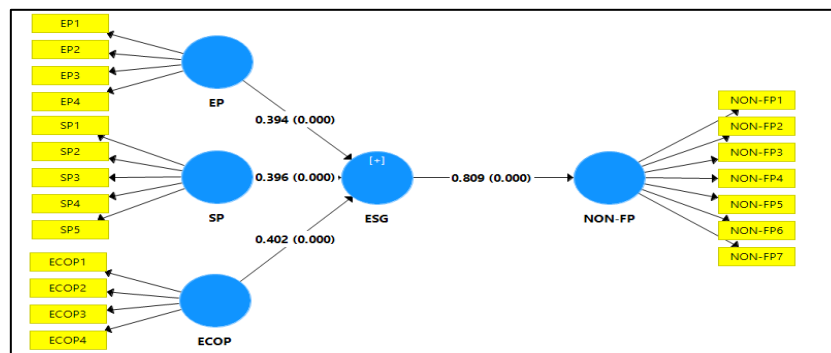


Figure 2: Impact of ESG on non-financial performance

Table (6) impact of ESG on non-financial performance

Impact	path	Standard Deviation	T Statistics	P- Values
ESG -> NON-FP	0.809	0.021	38.425	0.000
R-squared for NON-FP	0.655			

Source: results output from SmartPLS3

Table (6) and Figure (2) show how ESG directly affects Non-Financial Performance, as found by SmartPLS 3. The data show a positive, statistically significant path coefficient of 0.809. This means that there is a strong direct link between the two concepts. At a 99% confidence level, the association is very important because the T-statistic value of 38.425 is much higher than the 1.96 cutoff, and the P-value of 0.000 is much lower than 0.05. These results make it clear that higher levels of ESG engagement lead to big improvements in non-financial performance. This means that businesses that incorporate sustainability, social responsibility, and good governance into their operations usually have better results with stakeholders and their operations. Also, an R-squared value of 0.655 shows that ESG practices account for 65.5% of the variation in Non-Financial Performance. This means that ESG is a big factor in determining non-financial success in the Qatar sports sector. This strong ability to explain things shows how well ESG-driven strategies improve employee happiness, service quality, and an organization's image. The results align with other studies on the importance of ESG factors in driving

success in industries that care about society and the environment. So, Hypothesis H1 is fully supported, demonstrating that companies with stronger ESG implementation achieve better non-financial performance and highlighting the strategic importance of sustainability practices in the Qatar sports environment.

H2: ESG practices have a positive direct effect on CSR

Following the second idea (H2), it is suggested that Environmental, Social, and Governance (ESG) actions directly improve Corporate Social Responsibility (CSR) in the Qatar sports industry. This idea is based on the notion that ESG principles underpin CSR involvement. This is because ethical governance, responsible environmental management, and proactive social initiatives work together to demonstrate that a company cares about society's well-being. As more sports groups in Qatar align their operations with sustainability goals, their ESG practices should lead to stronger CSR programs that support community development, openness, and long-term stakeholder trust.

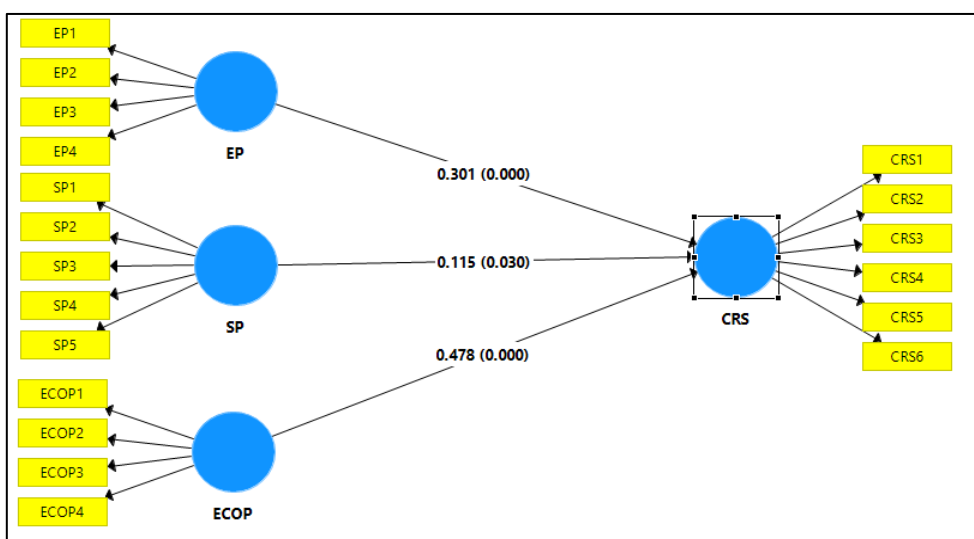


Figure 3: ESG practices have a positive direct effect on CSR.

Table (7) ESG practices have a positive direct effect on CSR

impact	path	Standard Deviation	T Statistics	P- Values
ECOP -> CRS	0.478	0.058	8.183	0.000
EP -> CRS	0.301	0.054	5.567	0.000
SP -> CRS	0.115	0.053	2.175	0.03
R-squared for CRS	0.593			

Source: results output from SmartPLS3

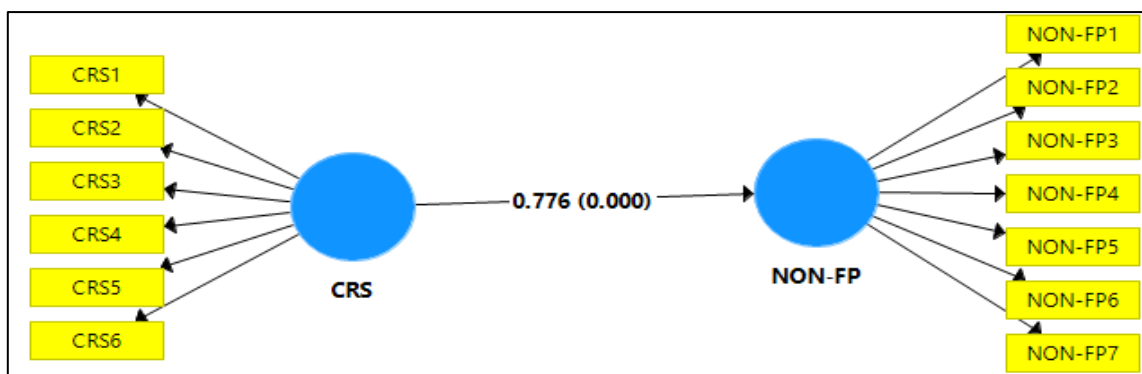
SmartPLS 3 analysis shows that the ESG dimensions have a significant and good direct effect on CSR, as shown in Table (4/20) and Figure 3. Governance Performance (ECOP) has the most significant relationship with Corporate Social Responsibility. It has a path coefficient of 0.478, a T-statistic of 8.183, and a P-value of 0.000, indicating a very strong relationship. Environmental Performance (EP) also has a large, statistically significant impact on CSR (path = 0.310), indicating that environmentally friendly practices directly improve a company's social responsibility efforts. The Social Performance (SP) factor has a smaller but still significant effect on CSR (path = 0.115), showing that social engagement programs do help with CSR implementation, though not as much as the governance and environmental dimensions.

The R-squared value of 0.593 shows that the three ESG factors explain 59.3% of the variation in Corporate Social Responsibility. This shows that the model is very good at making predictions. These results show that companies in Qatar's sports industry that use strong ESG frameworks are more likely to achieve better CSR outcomes. In particular, good governance and environmental stewardship

seem to be the most important factors in achieving CSR goals, while social initiatives help boost these benefits. These results support Hypothesis H2 by showing that ESG practices have a significant and positive impact on CSR. This shows how important ethical leadership and sustainable management are in promoting responsible business behavior in the Qatar sports industry.

H3: Non-financial performance is positively influenced by CSR activities

We are examining whether Corporate Social Responsibility (CSR) activities in the Qatar sports sector have a positive effect on Non-Financial Performance in the third hypothesis (H3). This idea holds that corporate social responsibility (CSR) activities, such as ethical behavior, community involvement, and stakeholder satisfaction, improve a company's image, employee loyalty, and customer trust, all of which are important for success that is not tied to money. Qatari sports organizations can improve their public image, operate more efficiently, and remain sustainable by investing in socially responsible practices. This makes CSR a strategic driver of organizational success that goes beyond financial results.



CSR activities positively influence non-financial performance (Figure 4).

Table (8) CSR activities positively influence non-financial performance

Impact	path	Standard Deviation	T Statistics	P- Values
CRS -> NON-FP	0.776	0.026	29.292	0.000
R-squared for NON-FP	0.655			

Source: results output from SmartPLS3

Table 8 and Figure 4 show that Corporate Social Responsibility has a strong, statistically significant direct effect on Non-Financial Performance. The path coefficient of 0.776 indicates a strong positive effect; the T-statistic of 29.292 is much higher than the critical value of 1.96, and the P-value of 0.000 indicates that this relationship is significant at the 0.01 level. These results show that higher levels of CSR engagement are strongly linked to better non-financial outcomes, such as happier employees,

higher service quality, more loyal customers, and a better company reputation in the Qatar sports sector. The R-squared value of 0.655 also shows that CSR actions explain 65.5% of the variation in Non-Financial Performance. This shows that the CSR construct is very good at explaining things. This finding makes it clear that socially responsible actions are not extracurricular hobbies but important business tasks that have a significant impact on how well an organization performs. The results support

earlier research that found CSR projects improve trust, loyalty, and a company's culture, all of which lead to better long-term performance. So, Hypothesis H3 is strongly supported, demonstrating that CSR activities are a key factor in improving non-financial performance in the Qatari sports sector and underscoring the importance of ethical and socially responsible behavior for long-term success.

H4: CSR mediates the relationship between ESG and non-financial performance

The fourth idea (H4) examines how Corporate Social Responsibility (CSR) affects the relationship between Environmental, Social, and Governance

(ESG) actions and Non-Financial Performance in Qatar's sports industry. This idea is based on the idea that ESG practices directly improve performance, but their effects are even greater when they are channeled through CSR activities. ESG commitments, such as sustainability, ethical governance, and social engagement, can be translated into tangible improvements in an organization's image, stakeholder trust, and efficiency through corporate social responsibility (CSR). Therefore, the goal of this hypothesis is to determine whether CSR is a significant link between implementing ESG and better non-financial results.

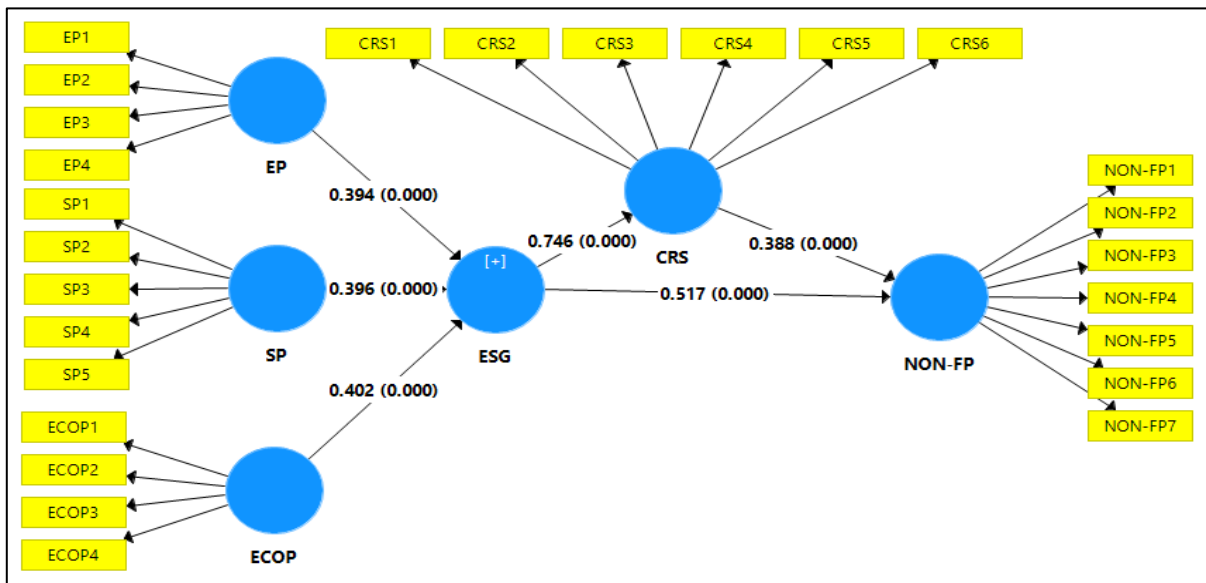


Figure 5: CSR mediates the relationship between ESG & non-financial performance.

Table 9) CSR mediates the relationship between ESG and non-financial performance

impact	path	Standard Deviation	T Statistics	P- Values
ESG -> CRS	0.746	0.027	27.858	0.000
CRS -> NON-FP	0.388	0.052	7.395	0.000
ESG -> NON-FP	0.517	0.049	10.538	0.000
R-squared for CRS			0.557	
R-squared for NON-FP			0.718	

Source: results output from SmartPLS3

The SmartPLS 3 mediation study results are shown in Table 9 and Figure 5. These show that CSR does play a role in the relationship between ESG and Non-Financial Performance. The straight link between ESG and CSR shows a strong, highly significant relationship (path = 0.746, T = 27.858, P = 0.000), indicating that people who care about ESG are more likely to care about CSR. The link between CSR and Non-Financial Performance is also strong (path = 0.388, T = 7.395, P = 0.000), suggesting that CSR initiatives have a positive effect on outcomes unrelated to money. The direct effect of ESG on Non-

Financial Performance remains significant even when CSR is taken into account (path = 0.517, T = 10.538, P = 0.000), indicating that ESG affects performance both directly and indirectly through CSR.

The R-squared numbers show that the model is very stable. For example, CSR explains 55.7% of its variance through ESG, and Non-Financial Performance explains 71.8% through both ESG and CSR. These strong explanatory powers show that CSR is an important mediator, turning ESG-driven policies into better operational and social results. The

results support an earlier study on sustainability, which argues that CSR is a way for ESG initiatives to be translated into measurable benefits for the organization. This means that Hypothesis H4 is true, indicating that CSR plays a significant role in mediating the relationship between ESG and Non-Financial Performance in the Qatar sports sector. This supports the idea that responsible, sustainable management practices lead to better non-financial outcomes.

The current study corroborated the positive impact of ESG practices on non-financial performance in the Qatar sports sector, with strong and significant results. There was a highly significant, positive path from ESG to non-financial performance, such that organizations with greater sustainability, social responsibility, and/or corporate governance performed better on all facets of customer satisfaction, employee retention/service excellence/organizational reputation (and hence) stakeholder trust. This result is in line with those shown in Alareeni and Hamdan (2020), who found that one way in which the ESG practices impact firm performance positively is through a positive relationship between Financial Performance with CSR of firms, and as reported by Eccles et al. (2014), highlights that sustainability-oriented organizations usually create stronger organizational processes and performance for the long-term. Moreover, it is in line with Friede et al. (2015) found a weak positive correlation between ESG and performance. On the other hand, this finding is contrary to the conclusion of Duque-Grisales and Aguilera-Caracuel (2021), who note that ESG scores governed by dimension or aggregate measures may negatively affect financial performance under certain contexts, indicating that, depending on country, industry, measurement method, and organizational maturity level, the effect of ESG is not necessarily positive.

Furthermore, the positive association between environmental performance and CSR indicates the growing relevance of sustainability among sports organizations. Current results indicate that environmental performance plays a crucial role in CSR, as environmentally friendly operations, a tendency toward carbon reduction, and environmental reporting reinforce the organization's social responsibility. This discovery aligns with Babiak and Trendafilova (2011), who noted that sport organizations are increasingly implementing green management practices driven by internal values and stakeholder prescriptions. Trendafilova et al. (2013) indicate that environmental sustainability is a trend in sport management. Likewise, Inoue and Kent

(2012) found that sports teams can encourage pro-environmental behavior among stakeholders. On the other hand, whilst Delmas and Blass (2010) observed that environmental performance evaluation can be difficult to standardize, Trumpp and Guenther (2017) argued for a non-linear relationship of environmental performance with organizational outcomes.

Also, social performance had a significant, positive influence on CSR, but to a lesser extent than governance and environmental performance. It implies that employee welfare, diversity, community involvement, stakeholder interaction, and community development contribute to CSR but do not receive the institutional support needed to achieve greater impact. This result is consistent with Freeman's (1984) stakeholder theory, which suggests that organizations perform better when they are responsive to multiple stakeholders. It is also related to Walker and Kent (2009), who showed that CSR in sport can shape consumer attitudes, and to Babiak and Kihl (2018), who stated that stakeholder dialogue is a key aspect in deciding on CSR engagement within professional sport. On the other hand, social performance has a lower effect than environmental performance, which might run counter to some CSR studies that assume the social dimension is the strongest driver of CSR. In the case of Qatar, this difference may therefore be driven by a relatively greater emphasis on governance reforms and institutional accountability within the Qatar sports sector, rather than on direct social engagement activities.

The ESG dimensions with the greatest positive influence on CSR were governance performance, confirming that transparent structures, accountable leadership, board oversight, and professional management are fundamental to responsible practices in Qatar's sports sector. This result is consistent with Bebchuk et al. (2013) and Gompers et al. (2003); in the case of governance quality, it affords value to an organization and affects performance. This is further supported by Hoyer and Cuskelly (2007) and Ferkins et al. (2005), who highlighted governance as an essential element of the strategic capability and accountability of sport organizations. However, in the specific Qatari context, this outcome is especially relevant, as sport has significant ties to both national development and international reputation, as well as to broad-based institutional evolution. This finding, however, may run counter to the legitimacy view of some studies, which caution that governance and responsibility disclosures primarily serve symbolic legitimation rather than

real organizational change. Thus, even though governance was the most influential driver of CSR in this study, it only works when implemented genuinely, not just on paper.

The relationship between CSR and Non-financial Performance was also confirmed to be strongly and significantly positive. This indicates that ethical leadership, responsible management, customer safety, and complaint-handling procedures, along with long-term organizational accountability, can lead to better non-financial outcomes in the Qatar sports sector. This finding is consistent with Carroll (1991), who posited that the most socially responsible organizations balance their economic, legal, ethical, and philanthropic responsibilities. This also aligns with Luo and Bhattacharya (2006), who found that CSR can facilitate customer satisfaction and market value, and Turban and Greening (1997), who documented that socially responsible firms are more attractive to employees. In relation to sport-specific research, the findings regarding CSR again support improved reputation and stakeholder engagement (Godfrey, 2009; Sheth & Babiak, 2010). This result is partly contradictory to that of McWilliams et al. (2006): CSR can indeed entail costs and strategic trade-offs when it is not congruent with business objectives.

CSR partially mediated the relationship between ESG and non-financial performance; risk immediately influenced CSR, which in turn had a significant effect on non-financial performance; moreover, once CSR was included as a mediating factor, the direct influence of risk on non-financial performance persisted. ESG therefore has a direct impact on non-financial performance and also strengthens the CSR as an indirect factor. This finding is consistent with that of Surroca et al. (2010), who proposed that corporate responsibility can improve performance through intangible resources, such as reputation, trust, and organizational culture. Porter and Kramer (2006) also supported this by arguing that social responsibility can create shared value when it is part of a strategy. In addition, this result is consistent with that of Gallardo-Vázquez et al. (2019), who provided evidence that CSR can foster innovation, reputation, and competitive advantage. However, this partial mediation result is discordant with the view that CSR fully mediates the ESG-performance relationship. In this study, ESG still exerted a direct influence, which means utilization of sustainability and governance practices enhances performance even excluding CSR activities.

These findings contribute qualitative evidence on the strategic antecedents of ESG and CSR as non-

financial performance drivers in the Qatar sports sector. The findings are in line with the premises of stakeholder theory (Freeman, 1984), legitimacy theory (Suchman, 1995), and the resource-based view (Barney, 1991), which state that ESG practices help strengthen: the confidence stakeholders place in an organization; organizational reputation; internal capabilities; and institutional legitimacy over time. The results may also be important for Qatar's national development direction (which identifies sport as a path of economic diversification, international image-making and social development; Reiche 2015, Weber 2021 and Brannagan & Giulinetti, 2015). However, the results must be interpreted cautiously because other studies reported mixed or negative associations between ESG and performance, particularly when CSR implementation is either symbolic, costly, subject to poor measurement (Delmas & Blass, 2010; Duque-Grisales & Aguilera-Caracuel, 2021). Consequently, the current study contributes novel insight by revealing that within the Qatar context of the sport sector, ESG has a significant direct influence upon non-financial performance; CSR plays an important performance-enhancing role; and CSR serves as an important mechanism through which the uptake of ESG practices results in better organizational outcomes.

CONCLUSION

At the end, this study proved that ESG practices can enhance the non-financial performance of organizations in the Qatar sports sector, both directly and indirectly through CSR. The results revealed that environmental performance, social performance and governance performance were significantly correlated with CSR and non-financial outcomes, while CSR was the essential mediator through which ESG-related actions translated to organizational reputation, stakeholder trust, employee retention, customer satisfaction, service quality and long-term sustainability. The high values of reliability, positive results of descriptive statistics and correlations, and supported hypotheses are evidence that adopting ESG principles is not only a sustainability obligation but also a sustainable way to improve institutional performance beyond financial dimensions. Thus, Qatari sport organizations should work on enhancing the ESG integration; conducting efficient CSR programs through stakeholder engagement; improving transparency and governance practices within their organizational structures, as well as aligning their sustainability approaches with that of Qatar National Vision 2030 for sustainable organizational success.

Recommendations

ESG concepts ought to be integral to the overarching strategic framework of Qatar's sports organizations. This will assist them in maintaining operations and fostering confidence among stakeholders. They are instructed to enhance their Corporate Social Responsibility (CSR) initiatives to align with Qatar National Vision 2030, which promotes community engagement, environmental protection, and youth development.

To enhance leadership capabilities and ensure the constant implementation of ESG and CSR policies, managers and employees must receive frequent

training in ethics, sustainability, and effective governance.

Establishing worldwide standards-based monitoring and reporting systems, such as the worldwide Reporting Initiative (GRI) or ISO 26000, can enhance transparency and accountability, while also facilitating result comparisons.

Finally, it is recommended that governmental and private entities within the sports industry collaborate more extensively. This will enhance sustainability initiatives, yielding a greater positive impact on society and the environment, while reinforcing the role of sports as a catalyst for good in Qatar.

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