

Corporate Social Responsibility in Professional Sports: An Analysis of the NBA, NFL, and MLB

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Abstract

Corporate Social Responsibility (CSR) is an area of organizational study with the potential to dramatically change lives and improve communities across the globe. CSR is a topic with extensive research in regards to traditional corporations; yet, little has been conducted in relation to the professional sports industry. Although most researchers and professionals have accepted CSR has a necessary component in evaluating a firm's performance, there is a great deal of variation in how it should be applied and by whom. Professional sports franchises are particularly interesting, because unlike most corporations, their financial success depends almost entirely on community support for the team.

This paper employs a mixed-methods approach for examining CSR through the lens of the professional sports industry. The study explores how three professional sports leagues, the National Basketball Association (NBA), the National Football Association (NFL), and Major League Baseball (MLB), engage in CSR activities and evaluates the factors that influence their involvement. Quantitative statistical analysis will include and qualitative interviews, polls, and surveys are the basis for the conclusions drawn. Some of the hypotheses that will be tested include:

Main Research Question/Focus: How do sports franchises view/define CSR?

Other Hypotheses:

- a) Teams with higher revenues/in larger markets will spend more on CSR
- b) Teams engage in CSR for:
 - i) Improving corporate image
 - ii) Player recruitment
 - iii) Expanding customer base/create new market
 - iv) Fan Development
 - v) Retaining executives and employees
- c) Teams with an elite "superstar" engage in more CSR
- d) Teams with recent player convictions engage in more CSR
- e) CSR has a significant affect on a community's willingness to support the team, and therefore improves the team's bottom line

I. Introduction

Corporate Social Responsibility (CSR) is an important area of study because of its ability to improve lives and bring awareness to social issues around the world. According to *Philanthropy Monthly*, social responsibility is the philosophy that emphasizes strong individual initiative and an active role in the voluntary sector. It is this philosophy that aids in a country's progress and serves as the basis upon which America was founded and remains structured (Smallwood & Levis, 1977). In recent years, the notions of philanthropy and social responsibility have grown tremendously across the business community. Corporations have increased charitable activities to help local communities while improving their public image and bottom line in the process. However, social responsibility in the professional sports industry has an even greater potential to influence lives on a local, national, and even global level. Sports possess a unique ability to unite a diverse group of individuals and the positioning of athletics in popular culture enables athletes and franchises to bring awareness to a range of social issues. As the presence of sports in today's culture continues to grow, so does its ability to deliver CSR and have a positive impact on communities across the world.

Corporate social responsibility in professional sports first emerged from the idea that charitable endeavors and community outreach programs could help boost fan support and increase revenues. Today, many professional leagues and franchises use their social responsibility efforts as a way to improve their public relations and marketing strategies ("Sports Philanthropy", 2009). Increasingly, teams see social responsibility as critical in bridging the gap between athletes and fans as a result of astronomical player salaries and continued occurrences of player misconduct both on and off the field (Knecht, 2007). More than ever before, sports franchises are using their athletes' celebrity-like status appeal to generate impact in the community, while leveraging these efforts to promote the image of their league and its teams.

The recent rise in CSR activities illustrate that professional sports franchises fully realize importance of image and reputation. According to *Public Relations Quarterly*, there is a positive and linear relationship between reputation and organizational success (Gibson, Gonzales&Castanon, 2006). Consequently, reputation is the single most valued asset of an organization (Gibson, Gonzales&Castanon, 2006). While positive reputations are beneficial to the success of individuals and organizations, negative reputations can damage and destroy individuals and organizations (Gibson, Gonzales&Castanon, 2006). The professional sports industry has seen this example many times. Recently, star swimmer and Olympic gold medal winner, Michael Phelps, was caught smoking marijuana while at a party. As a result, Phelps was suspended from competition by USA Swimming for three months (Van Valkenburg, 2009), lost a significant sponsorship from Kellogg ("Michael Phelps," 2009), and his image will forever be tarnished. Kobe Bryant also had similar reputation damage when he was on trial for rape in 2004. Although charges were eventually dropped, Bryant lost a sponsorship from McDonalds and it has taken him years to rebuild his image and reputation ("McDonalds cuts," 2004). Because of the importance of reputation, sports franchises and athletes are investing heavily in the notion of corporate social responsibility.

However, despite the importance of CSR in sports, little research has been done on the topic. This paper uses a mixed-methods approach to gain a perspective on CSR in the professional sports industry. The focus of this study is on three major professional sports franchises: the National Basketball Association (NBA), the National Football Association (NFL) and Major League Baseball (MLB). Each league has had to deal with image and reputation problems as a result of player misconduct. As they work to rebuild their reputation, CSR has been a defining aspect of their efforts. This study evaluates the differences in CSR between leagues and explores the factors that influence their involvement.

The next section will review the current literature on CSR and its implications in professional sports. Section 3 will present the research objective, methodology and hypotheses. Then, Section 4 will analyze the results of qualitative and quantitative research and draw conclusions. Next, Section 5 examines the limitations of the study, the future of CSR, and summarizes research conclusions.

II. Literature Review

Corporate social responsibility is a concept that has existed in U.S. corporations for decades in some form or another. A thorough literature review shows that there has been limited research conducted on the topic in regards to professional sports. This literature review provides an overview of the history of defining CSR and then examines the history of CSR activities in the professional sports industry.

Defining CSR

Historically, the responsibility of firms was purely to maximize profit for shareholders. In 1962, Friedman considered maximization of shareholder wealth as the sole objective and responsibility of the well managed firm (Blackburn, 1994). Common belief was that businesses had only a fiduciary responsibility to their shareholders and social obligations were an afterthought. Corporate activity was a zero-sum game; whatever resources were expended in the interests of social responsibility were considered a waste and at the expense of shareholders (Blackburn, 1994). Later, CSR began to take form out of the idea that businesses had an inherent obligation to society beyond profit-maximization (Subhabrata, 2007). Initially, managers tried to meet these social obligations without losing sight of their main profit-focus. However, the idea of CSR became increasingly prevalent in the 1960s and 1970s, when corporations began facing more public activism and media scrutiny for certain labor practices (Clark, 2000). Furthermore, the ideas of how CSR should be practiced began to change as the media and public began to question business' role on social issues.

In 1979, Archie B. Carroll, emerged as a leader in developing CSR theory. He developed his CSR model among four observed sub-categories of corporate obligations: economic, legal, ethical and discretionary (Subhabrata, 2007). His model placed the most importance on economic obligations, followed by legal, then ethical, then discretionary responsibilities (Subhabrata, 2007). For Carroll, the fundamental social responsibility for

any business is its economic responsibility to produce goods and services and earn a profit (Subhabrata, 2007). Next, a firm should follow all laws while seeking these profits and are expected to behave ethically in areas not defined by law (Subhabrata, 2007). While economic and legal responsibilities are fairly straight-forward, ethical and discretionary responsibilities are less clearly defined. Carroll believes that the social issues that a business should address through CSR should be specific to the area in which the firm operates or impacts (Subhabrata, 2007). Today, Carroll's work still serves as a model for understanding CSR and acts as a basis for corporations to prioritize their obligations.

More recently, a number of authors have had their own interpretations of the true definition of corporate social responsibility. In 1989, Heath and Ryan concluded that corporations need to create an appearance of CSR to the public by focusing on image building. The two authors also believed that no universal standard of behavior exists for firms. To Heath and Ryan, each corporation has a different obligation to society depending on their situation. Thus, all corporations have a right to perceive their obligations in different ways, from more broad definitions such as doing "good deeds," to more narrow and specific definitions (Heath, 1989). In 2005, authors Kotler and Lee defined CSR in sports as a "commitment to improve community well-being through discretionary business practices and contributions of corporate resources." Kotler and Lee emphasize the term discretionary, as they believe commitments for choosing and implementing CSR practices and activities should be completely voluntary. Furthermore, according to Kotler and Lee, a commitment must be demonstrated over time for an organization to be considered socially responsible. The World Business Council for Sustainable development defined CSR as "business's commitment to contribution to sustainable economic development, working with employees, their families, the local community, and society at large to improve the quality of life." In contrast, the organization of Business for Social Responsibility defines CSR must more broadly as "operating a business in a manner that meets or exceeds the ethical, legal, commercial, and public expectations that society has of the business." CSR has also been identified with the phrase "triple bottom-line," or the idea that managers should expand their policy from a single-bottom line based on financial performance to a bottom-line that also includes social and environmental factors (Allouche, 2006).

Although there may not be a specific, clear definition for CSR, all definitions tend to agree that an organization has some sort of obligation to their communities beyond primary profit-seeking functions. Today, there is a general consensus that organizations are not just economic institutions, but rather organizations that serve multiple stakeholders and have intrinsic obligations beyond fiduciary duties to shareholders (Smith & Westerbeek, 2007). The extent of this obligation remains open for debate.

Development of CSR in Corporations

Growing research and evidence has shown that it is beneficial for corporations to participate in CSR. According to research in 1999 by Szwajkowski and Figlewicz, there is a relationship between financial performance and CSR. Firms with high participation

in CSR performed as well or better than firms with lower CSR participation (Szwajkowski&Figlewicz, 1999). Therefore, there is no financial cost for companies to engage in CSR activities; rather there may even be a financial benefit. As a result of such findings, many corporations have shifted from the idea of a “shareholder approach” to a “stakeholder approach” (Smith &Westerbeek, 2007). Instead of focusing solely on financial shareholders, more and more corporations are focusing now on stakeholders, or the entirety of a firm’s relationships including: employees, shareholders, customers, suppliers, and outside communities (Smith &Westerbeek,2007). According to Doran Blackburn (1994), corporations that focus on stakeholder approach have a stronger performance than competitors focused on a shareholder, profit-maximization only approach to their operations. Furthermore, firms focused on stakeholders have happier employees and more satisfied customers and as a result, they have higher revenue (Smith &Westerbeek, 2007). Research has also shown that publicity about unethical corporate behavior has a significant downward effect on stock price (Weiser &Zadek, 2000). Thus, the business world has seen corporations such as Nike develop a stakeholder approach and rigorous CSR policies in response to poor publicity. Nike was accused of using “sweat-shop” labor and as a result suffered a tremendous hit to its reputation. The company has since dedicated employees to managing the issues of CSR, changed its outsourcing practices and developed codes of conduct that are available to the public (Smith &Westerbeek, 2007). Nike’s example helps to illustrate the importance of public perception in the business world and how corporations can use CSR to improve their image.

Corporate Trends

The last decade has seen a strong increase in CSR activities in corporations. As firms continue to shift from a shareholder to a stakeholder mindset, so does their efforts to improve and develop CSR. In addition, recent trends in corporations include: the establishment of corporate codes of ethics and social “do-good” norms, rises in corporate governance, and a shift from CSR as an obligation, to CSR as a business strategy (Kotler& Lee, 2005).

Development of CSR in Sports

As the presence and influence of sports in today’s culture continues to grow, so does its ability to influence positive change in communities around the world. In recent years the image-conscious NBA, NFL, and MLB have all faced public perception challenges as a result of a number of factors including: steroid, drug, and alcohol use, negative player and fan interactions, showboating and arrogant player attitudes, and off the field player misconduct (“Sports Philanthropy”, 2009). Consequently, sports franchises have taken a similar route as traditional corporations and increased CSR in order to improve their image and continue to draw support from fans.

According to “Sport as a Vehicle for Deploying Corporate Social Responsibility,” sports organizations have an obligation to society even greater than corporations (Smith &Westerbeek,2007):

...Both are members of the community subject to the expectations of society and both can potentially generate social benefits. However, the nature of sport lends itself to being uniquely positioned to influence society in general and communities in particular. In other words, sport organizations are already implicitly woven into society, an integrative characteristic limited in commercial business organizations (p. 48).

From an economic point of view, sports franchises and corporations both have a responsibility to earn a profit. However, because sports franchises earn this profit solely from community support through ticket purchases, they have an obligation to their respective cities (Smith &Westerbeek,2007). Yet, sports franchises have always contributed towards the economic development of their cities by way of their very existence: fans going to a game can go restaurants, stay in hotels, pay for parking, or buy souvenirs (Smith &Westerbeek,2007). A team also provides jobs to local communities by employing a number of workers including: maintenance workers, ticket distributors, and front-office managers (“Sports Philanthropy,” 2009). However, sports leagues and franchises have taken actions further in recent years to address perception and image concerns. Leagues throughout the U.S. have used CSR activities to bring attention to a range social issues that have plagued their sports including: performance-enhancing drug use, sex and alcohol offenses, role modeling, racism, and gender inequality (Smith &Westerbeek, 2007).

Professional sports franchises have numerous ways to employ CSR. They can do so through grants, gifts, cause-related marketing, sponsorships, financial contributions, employee volunteering and marketing (Smith &Westerbeek, 2007). Ultimately, the position of athletics in today’s culture provides sports organizations with unique features that enable them to employ CSR more effectively than traditional corporations. Some of these features include (Smith &Westerbeek, 2007):

- Mass media distribution and communication power
- Youth appeal
- Social interaction
- Positive health impacts
- Cultural understanding and integration
- Immediate gratification benefits

Because of these factors, sports franchises are arguably are in the best position to serve as a facilitator of CSR throughout the world (Smith &Westerbeek, 2007).

Timeline of major CSR Events in Sports

Significant milestones in the development of corporate social responsibility and a listing of all major events was compiled by the Sports Philanthropy Project and can be found on their website. Several key developments in sports charity work are highlighted below (“Sports Philanthropy”, 2009):

1953: Jimmy Fund becomes the official charity of the Boston Red Sox

1954: PGA Foundation created

- 1973: NFL partners with United Way; NFL Charities becomes the first league-wide foundation in professional sports; George Steinbrenner buys the New York Yankees and creates the New York Yankee Foundation, the first team foundation in MLB
- 1974: Women's Sports Foundation founded by Billie Jean King
- 1978: Minnesota Vikings create Vikings Children's Fund, first team foundation in NFL
- 1979: MLB partners with Cystic Fibrosis 65 Roses Club
- 1980: Oakland Athletics create Oakland A's Community Fund (MLB); Calgary Flames create the Flames Foundation for Life (NHL)
- 1981: Chicago Cubs create Cubs Care (MLB)
- 1986: Vancouver Canucks create the Canucks For Kids Fund, first foundation in NHL; Buffalo Bills create Buffalo Bills Youth Foundation; Green Bay Packers create Green Bay Packers Foundation (NFL)
- 1987: Chicago Bulls create the CharitaBulls Nonprofit Organization; Phoenix Suns create Phoenix Suns Charities, first foundations in NBA
- 1989: MLB program Reviving Baseball in Inner Cities (RBI)
- 1991: LPGA Foundation created
- 1992: NBA's Read to Achieve Program; The World Sports Humanitarian Hall of Fame is established
- 1995: US Soccer Foundation is established; NHL Diversity forms
- 1998: NHL and NHLPA partner to create Hockey fights cancer initiative
- 1999: Baseball Tomorrow Fund is created as a joint initiative between MLB and MLBPA
- 2005: NBA launches NBA Cares Program as league-wide global initiative

Today, almost all teams within each major sports league have established their own foundations because of the combination of benefits for both the community and the sports organization ("Sports Philanthropy", 2009). In addition, sports leagues have seen the rise in individual athlete foundations. Some prominent athlete foundations include: The Lance Armstrong Foundation, Tiger Woods Foundation, Andre Agassi Charitable Foundation, Dikembe Mutombo Foundation, Cal Ripken, Sr. Foundation, Jackie Robinson Foundation, Dan Marino Foundation, Magic Johnson Foundation, Derek Jeter Turn 2 Foundation, and the Moyer Foundation ("Sports Philanthropy", 2009). Because of sport's ability to influence and its strong presence in modern culture, a negative event can be widely publicized to fans and children. Each of the three major sporting organizations in this thesis has had their share of image-issues.

NBA

The NBA has had significant player perception problems as a result of several off-court arrests and a few violent altercations during games. In November 2004, NBA fans witnessed one of the ugliest player-fan altercations in the history of sports. In the brawl that became known as the "Malice at the Palace," several NBA players fought with fans both on the court and in the stands. Most notably, Indiana Pacer forward Ron Artest ran into the stands to fight with a fan. In all, five NBA players and seven fans were charged with misdemeanors that included assault and battery ("Five Pacers", 2004). The incident,

one of the worst in sports-history, has left the league with a shattered reputation that it has since been trying to rebuild. Several NBA players were suspended, including Artest for the entire season. Since the incident, the NBA has also had to deal with another on-court fight between the Knicks and Denver Nuggets involving one of the league's youngest and brightest stars, Carmelo Anthony. There have also been several arrests for player misconduct off the court and well-publicized arrests during the NBA's all-star weekend in Las Vegas in 2007.

NFL

The NFL has had issues of its own involving player misconduct, most notably involving stars Michael Vick, Adam "Pacman" Jones, PlaxicoBurruss, and Terrell Owens. Atlanta Falcons quarterback, Michael Vick, was indicted and pled guilty to charges related to his operation of a dog-fighting ring from his home. Vick has been serving a 23-month jail sentence (Maske, 2007) since November 2007 ("Michael Vick," 2007). The NFL has had to suspend Adam "Pacman" Jones twice, once for the entire season and once for four games, for arrests off the field, one of which involved gunfire that paralyzed a nightclub bouncer ("Goodell suspends," 2007). New York Giants wide receiver PlaxicoBurruss recently shot himself in the leg at a nightclub and Buffalo Bills wide receiver Terrell Owens has a reputation for his arrogant and selfish antics.

MLB

Finally, Major League Baseball has been in the midst of a steroid saga for several years involving star players: Barry Bonds, Mark McGwire, Alex Rodriguez, and Roger Clemens. Single-season and all-time home-run king Barry Bonds admitted before a grand jury to using two steroids, the "clear" and the "cream" ("Bonds, 2004). In addition, the league's most recognizable star and perhaps future homerun king, Alex Rodriguez, recently admitted steroid usage. As a result, the MLB has been in a public relations battle as they attempt to restore their image and reputation with fans, children, and baseball historians.

The Sports Philanthropy Project

The Sports Philanthropy Project (SPP) is perhaps the best source available on the topic of CSR in professional sports. SPP is a national resource center founded in 1988 by executive director, Greg Johnson and the Robert Wood Johnson Foundation, designed to recognize, educate, and grow the notion of sports philanthropy ("Sports Philanthropy," 2009). According to its website, the organization works with researchers, academics, and other partners to expand the knowledge base of sports philanthropy professionals and use the power of the sports industry to maximize benefits for society ("Sports Philanthropy," 2009). The center provides the most comprehensive information and includes news articles, statistics, and reports on charitable activities relating to the industry.

Summary of Literature

Today, both traditional business corporations and professional sports franchises view CSR less as an obligation and more an important element of corporate strategy. Sports have a unique position in modern culture to implement CSR effectively and the impact of such activities can be felt by communities around the world. Recently, sports franchises and corporations have increased their involvement in CSR and should continue to do so into the foreseeable future. The next section explains the research design and research questions of this study.

III. Research Objective, Methodology, and Hypotheses

Research Objective

The objective of this study is to identify the primary factors that influence a sports franchises involvement in CSR. This underlying focus question is:

Research Focus: To what extent do professional sports franchises participate in CSR activities and what factors influence this involvement?

Methodology

A mixed-methods approach was employed to analyze the involvement of professional sports in CSR. Ninety-two teams, across the three major professional sports leagues in the United States were examined. Analysis looked at individual teams' charitable foundations as well as league-wide initiatives. Both quantitative and qualitative measures were helpful in examining the research objective and drawing conclusions. The research incorporates the following:

- Data gathered from IRS Form 990, 990-PF, and 990-EZ
- Statistical F-tests and Chi-Square Tests
- Personal interview with NBA Senior Marketing Assistant, Jason Kaufman
- Related polls and surveys
- Supplemental information from articles and research

This research study examines sports foundations in the three major leagues across three quantitative measures: revenues, grants distributed, and net assets. Analyzing annual revenue gives incite into a foundation's potential for generating income through contributions, gifts, or from charging fees for services ("How", 2005). Grants distributed indicate the organization's current involvement in CSR and net assets indicate their ability to support activities in the future ("How", 2005). Assessing these three variables is essential in understanding a sports' foundations level of CSR and its ability to engage in CSR in the future.

Quantitative statistical analysis includes One-Way ANOVA F-tests and Chi-Square/Contingency Table tests. These tests will determine the statistical significance of the relationships between CSR and different variable factors. The ANOVA-test reveals if

there is a significant difference between the level of revenues, grants distributed, and net assets between leagues. The Chi-Square test evaluates the relationship between team performance and charity within each individual league.

Qualitative analysis focuses on the NBA and its recent spike in CSR activities. Anecdotal conclusions are drawn from an interview with NBA Senior Marketing Assistant, Jason Kaufman, polls and surveys conducted by ESPN, and analysis of articles on the topic. The goal of the qualitative methods is to determine the extent of CSR in the NBA, their impact on the league and players, and the factors that influence a franchise's CSR decisions. A detailed analysis of the quantitative and qualitative results is given in the following sections.

Quantitative Research Questions

This study will ask the following questions to better understand CSR in the sports industry:

Research Question #1: Is there a statistically significant difference in the level of CSR activities between leagues?

For each sports foundation, CSR activities will be measured by the three quantitative variables explained above: revenues, grants distributed, and net assets. Three separate one-way ANOVA F-tests, at a .05 significance level, will be employed on the levels of grants, revenues, and net assets for each league. Further, a Post-HOC table will be examined to determine which leagues show a statistically significant difference in CSR levels. If a significant difference exists, one can conclude a franchise's involvement in a particular league is a factor in determining its level of involvement in CSR. Further, a 95% confidence interval will be used to determine the direction of the difference in CSR for each league. The results of these ANOVA tests are found in the next section.

Research Question #2: Is there a relationship between team performance and the level of CSR activities?

Answering this question requires a Chi-Square test in each league with the following hypotheses:

Ho: Performance and CSR activities are statistically independent

H₁ : Performance and CSR activities are dependent

Good performance in this study is measured as any season when a team had a record equal to or above .500 winning percentage and poor performance is any season below a .500 winning percentage. A large donation is measured as any grant value above the median level for that league and a small donation is any value below the median. Three Chi-Square tests will be employed, one on each league. The results of this test are explained in detail in Section 4 and Appendix G.

Data Gathering

All of the quantitative data on team charitable foundations was obtained through 990 Forms available through Guidestar. Guidestar is a website that offers information on nonprofit organizations and their IRS filings. The 990 Form is a tax document required by the United States Internal Revenue Service to be filed annually by public and private charities and foundations that receive tax exemptions from the United States (“FAQ,” 2005). Charities must file a Form 990, 990-PF, or 990-EZ with the IRS, providing information on the foundation’s mission, programs, and finances. The 990-PF is a form that all private foundations and non-exempt charitable trusts must file (“FAQ,” 2005). The Form 990 is required to be filed by public charitable organizations with incomes above \$1 million or assets greater than \$2.5 million (“FAQ,” 2005). The 990-EZ form is for public nonprofits with incomes between \$25,000 and \$1 million and assets less than \$2.5 million (“FAQ,” 2005). Charities with revenues less than \$25,000 not required to file a 990 form (“FAQ,” 2005). Annual revenue data was obtained from the Form 990 line 12, 990-PF line 12, column A, and 990-EZ line 9. Annual grants distributed data was obtained from the Form 990 line 22, 990-PF part 1 column A, line 25, and 990-EZ line 10. Finally, net asset data was collected in Form 990 line 21, 990-PF part 2 column B, line 30, and 990-EZ in line 21. For non-American teams, specifically the Toronto Blue Jays and Toronto Raptors, information was obtained from the Canada Revenue Agency’s website. The respective exchange rate on the day of the filing was used to convert Canadian dollars to the American dollars. This conversion calculation is footnoted in the Appendix A and C for the NBA and MLB. The selection of Form 990s as a basis for quantitative information allows for a comparable analysis between leagues.

Qualitative Research Questions

This section addresses the research objective from a qualitative perspective and provides an analysis of the NBA’s recent rise in CSR efforts. Included is information from my interview with NBA Senior Marketing Assistance, Jason Kaufman, surveys and polls conducted by ESPN, and additional articles on the topic. The section is designed supplement the quantitative conclusions drawn above and aims to provide a framework for further examining CSR. Qualitative research should help deepen our understanding of the extent to which professional sports leagues participate in CSR and the factors that influence their involvement. The qualitative research questions that will be addressed are:

Research Question #3: Why does the NBA engage in CSR? What is their rationale?

Research Question #4: To what extent does the NBA participate in CSR?

Research Question #5: Has CSR had an impact on the NBA and its players?

Research Challenges and Limitations

Quantitative Limits

Limited research is available on team foundations and their charitable activities because of the complexity in measuring and analyzing the range of factors that influence professional teams' foundations. Only recently have resources such as the Sports Philanthropy Project emerged as a prominent center for information on the topic. Research challenges arise quantitatively because there is no clear, uniform statistical measure to judge a charitable organization. Therefore, this study will examine three different quantitative measures of team foundations: revenues, net assets, and grants distributed. Only data from the three year time frame 2005-2007 was able to be collected. Furthermore, because some team foundations do not publically disclose information, data is limited to 77% of NBA teams, 73% of NFL teams, and 93% of MLB teams.

Additionally, relying solely on the Form 990 as a source of statistical information has its limitations. According to Guidestar, the forms only provide a snapshot of the financial health and expenditures of the organizations at a specific time and they provide no information about the effectiveness of an organization with respect to meeting its objectives (Ottenhoff, 2005). Although the forms are best for examining the financial practices of a nonprofit over a period of time, the availability of these forms only dates back to 2004-2005. Furthermore, according to Guidestar CEO and President, Bob Ottenhoff, the Form 990 can be "hard for many to complete...the guidelines are open to interpretation...mistakes easily made." Accounting standards for nonprofits can also skew results from year to year, "For example, nonprofit accounting standards require an organization to declare the entire amount of a multiyear grant the year the grant is awarded. Thus, an organization that receives a \$150,000 grant over three years can look flush in year one and as if it is running a deficit in years two and three (Ottenhoff, 2005)." However, despite these weaknesses and limitations, the Form 990 is the only common document and valuable metric for quantitatively comparing nonprofit organizations.

These limitations on available data should not significantly affect the results or conclusions drawn in this study. The sample size is large and taken from a relatively normal distribution. More data would help to improve answers, but may not reverse any conclusions. Also, data over a longer time horizon would allow more statistical tests to be performed. In this case, other factors could be examined through intervention analysis and future forecasts could be made.

Qualitative Limits

The effectiveness of a charity may depend on a number of non-quantitative factors. Quantitative factors are only one source of information on charitable activities and qualitative factors such as organizational goals and mission are equally important. However, available qualitative data is also limited in nature. Although my interview with Jason Kaufman was very helpful, interviews in each league would enrich the qualitative conclusions drawn. Additionally, some factors that impact CSR go beyond what can be

explained, researched, or examined through one single study. For example, differences in individual teams, cities, and foundations can promote or inhibit the ability to engage in CSR activities. Understanding these factors may take years and numerous surveys and analysis. Yet, despite these qualitative and quantitative limitations, valuable conclusions can still be drawn on the relationship between professional sports and CSR. These results and conclusions are explained in the following section.

IV. Research Results

Data Overview

The quantitative data analyzed in this study is taken from franchises in each of the three major sports leagues. The revenues, grants distributed, and net assets of the team foundations in the NBA, NFL, and MLB are shown in Appendix A, B, and C respectively. Over the years 2005-2007, 74 out of the 92 total teams in these leagues are represented in the data. This is equal to about 80% of all the sports franchises in these three leagues. Data was successfully collected 23 of the 30 NBA teams (77%), 23 of the 32 NFL teams (72%), and 28 of the 30 MLB teams (93%). Furthermore, approximately 31% of the data analyzed in this study is represented by NBA teams, 31% by NFL teams, and 38% by MLB teams.

Information that could not be obtained per league was the result of either: 1) teams with charities but without any public information disclosed or 2) teams without an identifiable foundation. In the NBA there were 2 teams with foundations without public information available and 5 without an identified foundation. For the NFL, 5 teams have charities with no public information and 4 teams have no identified charities. In contrast, the MLB appears to be stronger in its team foundation charity base. Every team in the MLB has a recognized team charity and only 2 of these teams do not disclose public information. Appendix D provides the complete breakdown of the different types charities evaluated in this study.

Some foundations that have information available are not solely affiliated with their individual franchise. For example, team charities can be affiliated with their owner's individual charity or with other local professional sports franchises. In such cases, the revenue, grants, and net asset figures on the Form 990s may be skewed. These foundations tend to have more total expenditures on CSR because they can combine sources of revenues either their owner or other teams. In the NBA, the Utah Jazz work with owner Larry Miller's Charity and the Washington Wizards work with their owner's Washington Sports and Entertainment Charities ("Sports Philanthropy," 2009). Additionally, in the NFL the Dallas Cowboys work with the Gene and Jerry Jones Family Foundation. In the NBA, the New York Knicks partner the New York Rangers and Liberty and the Indiana Pacers partners with the Indiana Fever under one foundation ("Sports Philanthropy," 2009).

Appendix E provides an overview of the common characteristics that describe the data including mean, variance, standard deviation, and median. Descriptive statistics tables are

provided in Tables 1 and 2. Table 1 provides an overview of all the data by quantitative category. The mean annual revenue, grants distributed and net assets for the foundations in this study are \$949,355, \$579,285, and \$984,350 respectively. Descriptive statistics per league are outlined in Table 2. Comparing these statistics indicate that the MLB has the highest average revenues, grants, and net assets, while the NBA has the lowest average in each category. Table 3 in Appendix E compares the three leagues by median, mean, range, and standard deviation. Examining the relationship between the mean and median indicates the data for each league is slightly skewed right. In each category, mean exceeds the median, indicating that few large dollar values are increasing the overall averages. Therefore, analyzing the median may provide a better indication of the central tendency of the data. Table 3 also highlights the standard deviation of the data for each league. This measures the degree to which the data varies from the mean. Table 3 includes two bar graphs comparing the median and standard deviation values across leagues. Analyzing the simple bar graph shows that although the MLB does have the highest median and mean in each category, the league has the highest standard deviation in two of the three quantitative categories. Finally, Table 4 ranks the top ten charities in 2007 by revenue, grants distributed, and net assets. In 2007, the Boston Red Sox franchise had the strongest charity in terms of revenues received and grants distributed, and ranked second overall in net assets. It should be noted that the MLB accounted for 40% of the top charities, with the NFL in second with 33% and the NBA last with 27% of the top charities. The pie chart is useful in illustrating this breakdown.

In summary, a simple overview of the basic characteristics of the data such as mean, median, and standard deviation is very helpful. It has shown that the MLB seems to be more engaged in CSR than other leagues, particularly the NBA. However, is this difference statistically significant? The answer to this question will be shown in the following analysis.

Quantitative Results

Research Question #1: Is there a statistically significant difference in the level of CSR activities between leagues?

A One-Way ANOVA F-test can help answer this question. This Analysis of Variance is a way to test the equality of the three leagues with respect to each quantitative variable. With the help of the statistics program SPSS, ANOVA tests can be run relatively easily. The test is helpful because three key assumptions are satisfied: individual team charity work is independent of one another, data from each league is approximately normally distributed, and the variances of each league are approximately equal. This study ran 3 ANOVA tests on each of the variables: revenues, grants, and net assets and the results are outlined in Tables 5, 6, and 7 of Appendix F.

Revenues (Table 5):

The first ANOVA test run is with respect to the revenues of the CSR foundations in each league. The test is run with NBA equivalent to league #1, the NFL #2, and the MLB #3. According to the results in Appendix F, Table 5, the test is significant under the .05

significance level and has an F-value of 4.01. A Post-Hoc (LSD) table reveals that there are significant differences in the means between leagues. First, there is a significant difference between league 1 (NBA) and league 3 (MLB), with a .009 SIG level. Second, there is a significant difference between league 2 (NFL) and league 3 (MLB), with a .036 SIG level. Further, examining the 95% confidence interval in the table reveals the direction of the difference. We can conclude that MLB foundations have significantly greater revenues than both the NFL and NBA, at the .05 SIG level. Thus, there is a significant difference between the MLB and the other leagues in regards to foundation revenues.

Grants (Table 6):

The second ANOVA test ran on the variable grants. However, the test is not significant under the .05 SIG level. Results of this test reveal that MLB sports teams distribute grants at a significantly higher level than NBA sports teams. There is not a significant difference between the MLB and NFL or the NFL and NBA. However, because the F-value for the test is 2.46 and SIG is .088, the test cannot be used. Only if we accepted conclusions under a higher SIG level, such as .10, would the results be considered valuable.

Net Assets (Table 7):

The final ANOVA test was run against net assets. The test itself is significant under the .05 SIG level and the results show that again, there is a significant difference between the MLB and NBA. The confidence intervals reveal that the MLB has significantly greater net assets in its foundations than the NBA. There is no significant difference in net assets between the MLB and NFL or the NFL and NBA. It is important to note that the Post-Hoc table shows that significance level of the difference between the NBA and NFL is .057. Therefore, if our testing significance level were raised to .10, we could conclude that NFL team charities also have significantly greater net assets than NBA charities.

Conclusion to Research Question #1: Is there a statistically significant difference in the level of CSR activities between leagues?

Answer: Yes. MLB charities have significantly greater revenues than both NBA and NFL charities. MLB charities also have significantly greater net assets than NBA charities. Therefore, league is an important factor influencing a team's level of CSR activities. These results are rather interesting because the MLB is the only league analyzed without a franchise salary cap.

Research Question #2: Is there a relationship between team performance and CSR?

A Chi-Square/Contingency table test is the simplest and best way to answer this question. A test was performed on each league, testing if a relationship exists between their level of grants and the team's performance that season. As noted earlier, positive performance was identified as a season a team had a .500 or better winning percentage. Levels of grants were identified as "large" or "small" depending on their position above or below the median.

To test if there is such a relationship a Chi-Square/Contingency table test must be employed with the following hypotheses:

H_0 = Performance and level of grants distributed are statistically independent

H_1 = Performance and level of grants distributed are dependent

The Chi Square testing is summarized in Appendix G, Tables 1, 2, and 3.

In the MLB the test statistic $\chi^2 = 6.27$, which is greater than the critical value of 3.84. Therefore, the null hypothesis is rejected for the MLB test only. Here, a conclusion can be drawn that there is a relationship between team performance and the level CSR grants distributed in the MLB. Furthermore, we can conclude that a “winning” team is likely to engage in more CSR than a “losing” team. For the NFL and NBA, we fail to reject the null hypothesis because each test statistic χ^2 is less than the critical value. In these two leagues, we cannot conclude that any relationship exists between level of grants and team performance. Again, these results are interesting because the MLB is the only league without a salary cap. Therefore, team foundations have more freedom and discretion to increase or decrease their CSR activities. This test proves that performance is a factor in determining the level of CSR for MLB franchises.

Qualitative Results

Research Question 3: Why does the NBA engage in CSR? What is their rationale?

Our conversation with Jason Kaufman, March 16, 2009 as well as articles on the NBA's CSR activities are helpful in answering the first two qualitative research questions. According to Kaufman, the biggest issue facing the NBA today is player perception. NBA players are extremely recognizable, perhaps more so than any other professional athletes because: 1) they wear no protective gear or helmets when playing, 2) there are only 10 players on the court at a time, 3) basketball is very popular internationally, and 4) fans are closer to the action during a game than any other sport. Consequently, when a negative event or incident occurs with one of its teams or players, it is well publicized and extremely damaging to public relations. Therefore, the better the NBA can influence the way fans view their players, the more successful the league will be.

The Pistons-Pacers brawl in November 2004, known as “Malice at the Palace” was one of the worst player-fan altercations in the history of sports. Several NBA players were involved in physical altercations with fans and several were suspended. However, the image fans remember most is NBA star forward Ron Artest running into the stands and physically punching a fan. The fight was publicized all over the news, magazines, and 24-hour sports networks such as ESPN and Fox Sports Net. As a result, the NBA suffered a tremendous decline in fans' perception of its players and the league's image decreased tremendously.

This event created an immediate need to fundamentally change the way the NBA managed its public image. The NBA had already had image problems as a result of previous player arrests and other off-court incidents. According to Kaufman, prior to the

fight the NBA was already slightly behind the NFL and MLB in regard to player perception. Fans viewed NBA athletes less as role models and more “thuggish” than athletes in competitive leagues. NBA Commissioner, David Stern, understood the leagues on-going image problem and realized that NBA to address the situation. The Pistons-Pacers brawl was the breaking point and as a result the NBA launched one of the largest CSR programs in the history of professional sports.

On October 18, 2005, the NBA announced the NBA Cares program as the league's year-round social responsibility initiative (“NBA cares,” 2009). Through this program, by October 2010, the NBA teams and players committed to donating \$100 million to charity, providing 1,000,000 hours of hands-on service to the community, and creating 250 places where kids and families can live, learn or play (“NBA cares,” 2009). Publicly, Stern disclosed the “reasons” for launching the program as, “All corporations have a social responsibility to contribute to the health, welfare and advancement of the communities in which they operate, but professional sports leagues carry a special obligation. The remarkable celebrity that NBA players hold empowers them to effect change” (“League launches,” 2005). Yet, according to my interview with Kaufman, the true reason that the league increased its involvement in CSR was to “improve the image of the league and its players after the Pacers-Pistons brawl” (Kaufman, March 16, 2009). While Stern touted the reasoning publicly as an innate moral responsibility, others inside the NBA say that the true reason was to improve the leagues public image.

In addition, according to ESPN the Magazine writer Ric Bucher (2006), Stern launched the NBA Cares program because “the majority of volunteer efforts that NBA players make never get much public play.” Stern is quoted in the Bucher article as saying, “Our teams were doing so much individually, but we weren't feeling the connection to each other. We wanted to show the collective impact that we're having.” Although Bucher agrees that the program was a direct attempt at swaying public perception of the league after the Pacers-Pistons brawl, he does not believe that it is in any way a fabrication of the real charity work that NBA players do. Bucher explains that in his experience covering players in their charitable endeavors, they do not participate solely to be perceived by the media as “good guys.” So while the primary rationale is aimed to improve public league image and player perception, the true reasoning also includes a sense of moral obligation to society.

Research Question 4: To what extent does the NBA participate in CSR?

Since October 2005, through NBA Cares program, the league, players and teams have raised more than \$105 million for charity, donated more than 950,000 hours of hands-on volunteer service to communities worldwide, and built more than 415 places for children and families (“NBA cares,” 2009). According the NBA’s website, the three key social issues the NBA focuses on are: 1) Education, 2) Youth and family development, and 3) Health-related causes (“NBA cares,” 2009). In regards to education initiatives, teams participate individually in programs such as Read to Achieve, National Book Festival, read-aloud and other shared reading at schools, libraries, and community-based organizations (“NBA cares,” 2009). For youth and family development, the program

builds numerous places, particularly in inner cities, where kids and families can live, learn or play. Finally, the NBA Cares program addresses health related issues by encouraging healthy lifestyle choices, raising awareness about HIV/AIDS and malaria, encouraging exercise and fitness, and providing resources to young people and families in need ('NBA cares,' 2009). The NBA partners with the program "Basketball without Borders" which teaches the game of basketball to children internationally, including in Europe, China, and Africa ("Basketball," 2008). Despite only 25 of the 30 teams having an identifiable team foundation, the NBA Cares program is an initiative that includes athletes on every team in the NBA. David Stern's goal is to get every single player in the NBA to participate on some level (Bucher, 2006). Therefore, with the launch of this program, the extent of CSR activities in the NBA extends to every team and every player.

Additionally, both current and former NBA players have established their own individual charities. According to the Sports Philanthropy Project, the DikembeMutombo Foundation and the Magic Johnson Foundation respectively rank 4th and 10th in 2005 revenues for top athlete charities across all of professional sports ("Sports Philanthropy," 2009). DikembeMutombo is a current player on the Houston Rockets and Magic Johnson is a retired NBA Hall of Famer from the Lakers. The DikembeMutombo Foundation is one of the most well-known and respected charities in the world. The foundation works in Mutombo's native country, Democratic Republic of the Congo, to improve the health, education, and quality of life for its people ("Dikembe," n.d.). The charity puts strong emphasis on primary health care, disease prevention, health care education, and the promotion of healthcare policy ("Dikembe," n.d.). In September 2001, the foundation broke ground on the construction of the Biambe Marie Mutombo Hospital and Research Center. The facility is a 300-bed general hospital in memory of his mother ("Dikembe," n.d.). Other prominent current and former NBA players who have launched individual foundations include: Gary Payton, Jalen Rose, Kobe Bryant, LeBron James, Steve Nash, Tracy McGrady ("Sports Philanthropy," 2009).

Since October 2005, the NBA has raised more than \$105 million, donated more than 950,000 hours of volunteer service, and built more than 415 places for children and families. Efforts span across every team in the league and include both current and former NBA players. Players address a range of important social issues and work in every major city in the U.S. and as well as internationally in Europe, China, and Africa.

Research Question 5: Has CSR had an impact on the NBA and its teams and players?

An ESPN Sports Poll conducted in April 2008 on player image provides strong insight into the effects that CSR efforts have had on the NBA. The poll compares player perception in December 2004, after the Pacers-Pistons brawl, with player perception in April 2008. Calculated is the percentage increase in the number of fans that ranked NBA players a "9" or "10" on a 10-point scale in December 2004 versus April 2008. Fans were surveyed on their perception of players in the following categories: being fan friendly, giving 100% while playing their sport, having a professional image, being positive role models for youth, being charitable and active in the community, acting professional during games, being respectful during media interviews, and commitment to winning.

There were increases in each one of these categories, with the strongest increases in: acting professional during games (171% increase), being fan friendly (123% increase) and being charitable and active in the community (107% increase). There was a 72% increase in giving 100% while playing, a 71% increase in having a professional image, and a 69% increase in being respectful to the media during interviews. Commitment to winning saw a 38% improvement and being positive role models saw a 15% improvement. The results of this poll are in Appendix H.

Furthermore, as of April 2008, NBA players had similar rankings to NFL and MLB players in key image categories. Twenty-nine percent of fans strongly rate ("9" or "10") NBA players as "being fan friendly, equal to 29% in the NFL and slightly behind 34% in the MLB. Forty-three percent of fans strongly rate NBA players as "giving 100% while playing their sport," greater than the MLB at 36%, but less than the NFL at 48%. Twenty-four percent of fans strongly rate NBA players as "having a professional image," slightly less than the 27% for MLB players and 29% for NFL players.

Finally, 23% of fans strongly rate NBA players as "being positive role models for youth," almost equivalent to the 24% in both the NFL and MLB (Kaufman, March 16, 2009). Ultimately, this poll shows tremendous improvement for the NBA's image and player perception from December 2004 to April 2008. The NBA Cares Program and the NBA's increased CSR efforts helped to improve league image and player perception.

Although increased CSR has helped attribute to the strong rise in player perception and league image, CSR is not the only influencing factor. According to Kaufman, there have been a number of efforts in addition to NBA Cares to help improve image. These include:

- New Player Conduct Rules
- Dress Code
- Rookie Transition Program
- A "Cleaner" Generation of Younger NBA Stars
 - Dwayne Wade, LeBron James, Dwight Howard, Chris Paul

Shortly after the 2004 brawl, the NBA instituted new player conduct rules and a mandatory dress code (Kaufman; March 16, 2009). Players arriving at games needed to be dressed professionally and were not allowed to wear "street" clothes. In addition, new conduct rules were agreed upon regarding player and fan interaction. The league also launched a Rookie Transition Program that helps young new players transition into the league and manage the influences of fame and money at such a young age (Kaufman; March 16, 2009). Also, David Stern no longer allowed players to come into the NBA directly out of high school (Kaufman; March 16, 2009). Finally, a newer and perhaps "cleaner" generation of stars has emerged in the NBA (Kaufman; March 16, 2009). No longer are stars such as Allen Iverson the face of the league. Today stars such as Chris Paul and LeBron James promote a more positive image for the league. Paul is well-known for his efforts in the New Orleans community after Hurricane Katrina and is a great contrast to stars such as Iverson, who has a record for having a poor attitude and has had multiple arrests for gun possession. Therefore, a combination of all of these factors in addition to the NBA's CSR efforts have had an impact on improving the player perception and the league's image.

In addition, while the MLB and NFL have had more image problems, the NBA has recently enjoyed much more stability in terms of public relations. While NBA image has been improving, NFL and MLB image may have dropped slightly in recent years. In the MLB steroid allegations have surrounded some of their biggest stars both current and former including: Alex Rodriguez, Roger Clemens, Barry Bonds, Mark McGwire, and Sammy Sosa. The NFL has experienced some negative public relations as the result of player conduct issues with the arrests of Adam “Pacman” Jones and Plaxico Burrell. However, according to Kaufman, the NBA’s public image is still trying to reach the level of the NFL, which remains in the best position for overall fan perception.

CSR activities are one of many new initiatives in the NBA that have helped improve player perception and league image. Although the direct impact of CSR is hard to measure, the culmination of a number of factors has improved the league image.

V. Strengths and Limitations, Future Research, Research Conclusions

Strengths and Limitations of Research Study

The strengths of this research were its ability to quantitatively show that league and performance have an impact on the CSR activities in professional sports franchises. In addition, qualitatively, an in-depth analysis of the NBA provides insight into the extent of CSR in the league and its motivating factors such as improving player perception and image. Because such limited research has been done in the past in regards to CSR in professional sports, this study should be of significant insight.

Although the study was helpful, it is limited in many ways. First, the data gathered is limited to three leagues and over the time span: 2005-2007. Second, as mentioned earlier, the accuracy and degree reporting for non-profits on Form 990s has its limitations. Third, an in-depth case study could only be conducted on one league. The interview with NBA corporate insider, Jason Kaufman, was extremely telling in forming anecdotal conclusions about CSR in the league. However, access to such an insider was not available in the other leagues. Finally, because so many factors can influence a franchise’s level of CSR, such as economic conditions and unforeseen events, it is hard to measure the direct impact of one factor in influencing CSR decisions. Therefore, conclusions drawn should be based on both quantitative and qualitative evidence. In summary, this research was limited, but effective in its ability to begin to understand CSR in the context of the professional sports industry.

Future Research

There are many different topics and aspects of CSR that can be further explored. Future analysis can be broader, incorporating more leagues, or more specific by focusing on one league or team. Analysis with more data and over a longer time horizon may allow for more accurate and precise information. It would be particularly interesting to analyze how a sports franchise responds to bad publicity. For example, a future research question

could be: Does a sports franchise/league increase CSR in response to bad publicity? Such a question could be tested in SPSS with intervention analysis. When major negative events occur such as Alex Rodriguez's confession of steroid use in the MLB, the Plaxico Burress shooting in the NFL, or Carmelo Anthony getting arrested for a DUI in the NBA, do these leagues respond by increasing its level of CSR? Do these leagues differ in their approaches to dealing with bad publicity? Ultimately, a longer time horizon longer is needed for an adequate intervention analysis.

Another research question could evaluate the relationship between a team's annual revenues and its level of CSR. One could also look at the relationship between fan loyalty and CSR. For example, fans of the Pittsburgh Steelers and Philadelphia Eagles are known as some of the most loyal in all of sports. Does strong fan loyalty impact a team's CSR? In addition, research could be done on CSR's in different geographic markets and locations. What effect does market size have on a team's CSR efforts? Do these communities have different CSR needs? What type of influence does the owner of a franchise have on its team's CSR efforts? Comparative analysis of individual athlete charities versus team charities is another area interesting topic. In conclusion, there are numerous possibilities for examining CSR in professional sports in the future. Further research in any of these areas will be helpful in developing new perspectives on CSR in the professional sports industry.

Future of CSR in Professional Sports

The professional sports industry must continue to use CSR in the future to combat the range of challenges that will affect their image and perception moving forward. Fans often view professional athletes and owners as being extremely wealthy and are disconnected from them on many levels. Using CSR can help bridge the widening gap between players and fans. Furthermore, each league has its own set of reputation and image challenges moving forward. In the MLB, steroid usage, confessions, and congressional trials have negatively impacted the league ("Sports Philanthropy," 2009). With its current homerun king, Barry Bonds, and future home run king, Alex Rodriguez, each surrounded with steroid allegations, the issue will continue to negatively impact the league into the foreseeable future. For the NFL, player conduct issues off the field, steroid usage and drug testing, and player antics during games are all serious image issues facing the league ("Sports Philanthropy," 2009). Showboating, arrogant attitudes, and on-field celebrations are looked at negatively by many fans. Finally, the NBA is continuing to try to rebuild their image after negative interactions between players and fans and other off-court arrests. Although they have been riding a better wave in recent years, player conduct issues may still be a problem in the future. Ultimately, all of these leagues will use CSR in combination with other initiatives to improve their reputation. As shown in the NBA, CSR is effective in improving image and perception and will continue to grow as an important aspect of overall business strategy in professional sports.

Summary of Research Conclusions

This study used a mixed-methods approach to develop an understanding of the involvement of professional sports franchises in CSR. The underlying research question looked to identify the extent to which sports franchises engage in CSR and factors that influence this involvement. Quantitatively, this study proved that the league a franchise is involved in does impact its CSR activities. ANOVA tests showed that there is a statistically significant difference in the amount of CSR activities between leagues. Consequently, MLB team charities have significantly higher revenues than both NBA and NFL charities and higher net assets than NBA charities. Second, this study proved that performance does impact the level of CSR. Chi Square tests showed that in the MLB, there is a relationship between winning and charitable grants distributed. MLB teams with a winning season distribute larger levels of grants than losing teams. Qualitatively, a case study of the NBA revealed that player perception and league image is a motivating factor in determining the league's level of CSR. In addition, the CSR activities in the NBA cover a number of issues, involve both former and current players, and extend across the globe into Asia, Europe, and Africa. Finally, this research showed according to an ESPN player perception poll that CSR activities have worked in improving the NBA's image and player perception.

Ultimately, the importance of CSR in the professional sports industry will continue to increase into the foreseeable future. Sports leagues and franchises face strong reputation and image problems and will use CSR to bridge the gap between fans and players. As the influence of sports in today's culture continues to grow, so does its power to deliver CSR and have a positive impact on communities across the world. Although the limitations of this research must be taken into consideration, this study provides a basic context for examining CSR in the professional sports industry.

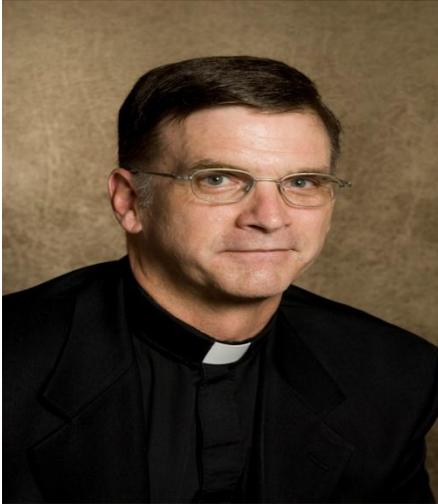
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Appendix A: National Basketball Association
Source: www2.Guidestar.org

Team	Foundation	Year	Revenues	Grants	Net Assets
Atlanta Hawks	Atlanta Hawks Foundation	2005	\$271,291	\$161,268	\$473,206
		2006	321,853	65,379	631,902
		2007	345,798	21,500	836,802
		2008	269,655	90,000	692,404
Boston Celtics	Boston Celtics Shamrock Foundation	2005	959,845	728,529	670,206
		2006	260,589	167,300	649,087
		2007	984,818	528,339	1,035,205
Charlotte Bobcats	Bobcats Charitable Youth Foundation	2005	68,425	56,217	43,419
		2006	122,229	111,300	100
		2007	98,407	67,715	6,374
Chicago Bulls	CharitaBulls ¹	2005	737,732	117,588	250,636
		2006	-	-	-
		2007	864,024	438,215	388,965
		2008	787,508	271,866	544,812
Cleveland Cavaliers	Cavaliers Youth Fund	-	-	-	-
Dallas Mavericks	Dallas Mavericks Foundations	2005	954,972	314,485	771,927
		2006	1,078,113	364,256	1,292,981
		2007	982,849	256,516	1,700,596
Denver Nuggets	-	-	-	-	-
Detroit Pistons	Pistons-Palace Foundation	2005	235,009	109,144	317,479
		2006	490,393	219,941	543,316
		2007	320,814	153,564	635,552
Golden State Warriors	Golden State Warriors Foundation	2005	167,971	159,506	16,669
		2006	144,664	91,589	52,947
		2007	182,004	121,829	92,122
Houston Rockets	Clutch City Foundation	2004	355,945	511,927	606,333
		2005	897,164	722,925	633,451
		2006	497,015	448,765	676,663
Indiana Pacers	Indiana Pacers and Indiana Fever	2005	957,421	336,343	1,256,864
		2006	842,688	263,650	1,513,529
		2007	827,295	435,594	1,440,812
L.A. Clippers	L.A. Clippers Foundation	2003	535,435	201,023	762,966
		2004	636,559	210,510	955,550
		2005	905,675	252,104	1,285,854
L.A. Lakers	L.A. Lakers Youth Foundation	2005	618,613	565,123	1,041,959
		2006	766,065	463,813	1,214,768
		2007	579,674	427,941	1,246,872
Memphis Grizzlies	Memphis Grizzlies Charitable Foundation	2005	3,086,362	2,881,500	210,510
		2006	1,237,630	1,196,510	33,230
		2007	1,857,406	1,518,200	37,830
Miami Heat	Miami Heat Charitable	-	-	-	-
Milwaukee Bucks	-	-	-	-	-
Minnesota Timberwolves	Minnesota Timberwolves Fastbreak Foundation	2005	538,505	249,469	408,128
2006		328,028	74,674	478,334	

		2007	403,494	5,213	442,405
Team	Foundation	Year	Revenues	Grants	Net Assets
New Jersey Nets	NJ Nets Foundation	2004	56,544	604,790	496,969
New Orleans Hornets	-	-	-	-	-
New York Knicks	Garden of Dreams: Knicks, Liberty & Rangers	2005	1,067,503	1,119,611	2,468,494
		2006	2,299,297	1,914,437	2,372,191
		2007	1,627,592	801,059	2,364,809
Orlando Magic	Orlando Magic Youth Foundation	2005	42,180	42,180	30,000
		2006	24,283	24,823	30,000
		2007	20,417	20,417	30,000
Philadelphia 76ers	Comcast-Spectator Foundation (Flyers and 76ers)	2005	330,392	540,000	2,190,180
		2006	1,039,160	722,967	2,254,066
		2007	674,884	568,291	2,152,122
Phoenix Suns	Phoenix Suns Charities Inc.	2004	848,674	752,843	422,918
		2005	900,834	611,030	695,385
		2006	1,537,219	1,048,174	1,152,072
Portland Trail Blazers	-	-	-	-	-
Sacramento Kings	-	-	-	-	-
San Antonio Spurs	San Antonio Spurs Foundation	2005	2,108,105	529,973	1,085,137
		2006	1,911,004	541,025	1,109,584
		2007	1,859,545	613,531	1,189,527
Seattle Sonics	Sonics & Storm TEAM Foundation	2004	599,359	52,080	202,012
		2005	628,819	226,474	161,119
		2006	579,834	52,907	257,894
Toronto Raptors ²	Raptors Foundation	2005	1,869,077	1,336,164	551,225
		2006	1,741,585	1,103,916	549,001
		2007	2,464,503	1,463,144	670,179
Utah Jazz	Larry. H. Miller Charities	2005	335,489	336,144	85,880
		2006	433,091	377,221	140,551
		2007	641,896	499,934	222,443
Washington Wizards	Washington Sports & Entertainment Charities	2005	182,253	96,343	115,260
		2006	136,933	94,256	140,095
		2007	226,134	150,732	195,417

Footnotes

1) Fiscal yr: July 1 07-08

2) Conversion Rate: Canadian \$ to US \$

11/30/2007 1.01043

11/30/2006 0.88194

11/30/2005 0.8856

Appendix B: National Football League**Source: www2.Guidestar.org**

Team	Foundation	Year	Revenues	Grants	Net Assets
Arizona Cardinals	-	-	-	-	-
Atlanta Falcons	Atlanta Falcons Youth Foundation	2005	-	-	-
		2006	-	2,200,000	-
		2007	-	-	-

Corporate Social Responsibility

McGowan & Mahon

Baltimore Ravens	All Team	2005	1,586,585	1,027,379	1,138,075
	Community Foundation	2006	841,767	1,418,909	524,594
		2007	859,785	625,453	716,674
Buffalo Bills	Buffalo Bills	2005	235,854	269,229	322,168
	Youth Foundation	2006	233,144	248,666	291,041
		2007	185,261	267,154	203,187
Carolina Panthers	Carolina Panthers Charities	-	-	-	-
Chicago Bears	Chicago Bears Care	-	-	-	-
Cincinnati Bengals	-	-	-	-	-
Cleveland Browns	Cleveland Browns Foundation	2005	850,003	491,385	378,271
		2006	706,145	368,990	456,667
		2007	568,576	76,500	630,730
Dallas Cowboys	Gene and Jerry Jones Family	2005	1,206,517	1,182,593	20,692
	Dallas Cowboys Charities	2006	1,169,691	1,169,356	4,674
		2007	1,800,758	1,767,953	19,254
Denver Broncos	Denver Broncos Charities	2005	544,973	528,554	184,666
		2006	582,568	317,000	443,081
		2007	785,451	1,017,260	204,722
Detroit Lions	Detroit Lions Charities	2005	675,642	550,938	972,737
		2006	549,586	417,158	1,092,116
		2007	576,321	495,919	1,105,058
Green Bay Packers	Green Bay Packers Foundation	2005	659,809	249,400	2,585,331
		2006	488,476	256,326	2,773,541
		2007	1,006,320	266,453	3,455,971
Houston Texans	Houston Texans Foundation	2005	2,514,985	2,125,817	136,919
		2006	691,197	489,782	129,177
		2007	754,080	437,572	277,683
Indianapolis Colts	-	-	-	-	-
Jacksonville Jaguars	Jacksonville Jaguars Foundation	2005	2,032,918	1,084,602	3,581,787
		2006	2,182,357	625,634	5,321,126
		2007	2,310,552	982,030	5,301,760
Kansas City Chiefs	Chiefs Children's Fund	2005	403,452	83,100	388,304
		2006	429,893	137,925	392,123
		2007	471,559	128,690	423,651
Miami Dolphins	Miami Dolphins Foundation	-	-	-	-
Minnesota Vikings	Minnesota Vikings Children's Fund	2005	333,171	318,500	15,075
		2006	344,322	325,000	13,882
		2007	544,484	336,448	194,974
New England Patriots	New England Patriots Charitable Fund	2005	2,579,884	1,755,291	2,128,438
		2006	1,627,341	1,999,168	1,614,208
		2007	2,447,211	2,065,521	1,614,208
New Orleans Saints	Hurricane Katrina Relief Fund	2005	725,084	665,000	59,816
		2006	87,338	0	147,153
Team	Foundation	Year	Revenues	Grants	Net Assets
New York Giants	New York Giants Foundation	2007	23,671	40,000	130,824
		2005	371,212	299,320	318,358
		2006	449,329	284,057	482,612
New York Jets	New York Jets	2007	395,676	383,000	492,770
		2005	618,747	358,000	1,018,044

Corporate Social Responsibility

McGowan & Mahon

	Foundation	2006	1,055,705	282,000	1,397,727
		2007	1,888,504	328,649	2,536,307
Oakland Raiders	Oakland Raiders Boosters Inc.	-	-	-	-
Philadelphia Eagles	Eagles Youth Partnership	2005	1,590,346	136,500	3,544,470
		2006	1,546,399	125,200	4,009,510
		2007	1,706,757	151,000	4,120,265
Pittsburg Steelers	-	-	-	-	-
San Diego Chargers	San Diego Chargers	2005	594,831	432,905	54,738
	Community Foundation	2006	703,406	562,100	121,511
		2007	609,277	473,350	196,565
San Francisco 49ers	S.F. 49ers Foundation	-	-	-	-
Seattle Seahawks	Charitable Foundation	2005	220,835	331,963	454,358
		2006	251,198	210,920	460,980
		2007	350,362	284,801	440,515
St. Louis Rams	St. Louis Rams	2005	387,933	181,987	698,251
	Foundation	2006	420,226	161,782	802,431
		2007	404,873	172,392	899,560
Tampa Bay Buccaneers	T.B. Buc's Charities	2005	462	9,775	0
		2006	107,160	69,300	593
		2007	116,583	25,430	146
Tennessee Titans	Tennessee Titans	2005	662,306	297,644	1,655,953
	Foundation	2006	693,746	220,490	1,816,107
		2007	614,780	278,310	2,099,659
Washington Redskins	Charitable Foundation	2005	1,399,379	283,400	1,189,439
		2006	1,533,295	278,400	1,653,500

Appendix C: Major League Baseball
Source: www2.Guidestar.org

Team	Foundation	Year	Revenues	Grants	Net Assets
Arizona Diamondbacks	Arizona Diamondbacks	2005	1,948,623	1,552,901	1,214,851
	Foundation	2006	1,435,912	2,114,594	364,495
		2007	3,113,044	2,808,286	576,448
Atlanta Braves	Atlanta Braves	2005	644,888	1,309,109	302,816
	Foundation	2006	774,362	372,740	1,346,060
		2007	769,614	393,103	1,295,926
Baltimore Orioles	Baltimore Orioles	2004	101,379	17,400	411,273
	Charitable Foundation	2005	134,036	73,000	907,178
		2006	463,017	28,015	907,178
Boston Red Sox	Boston Red Sox	2005	6,501,613	4,790,822	2,988,163
	Foundation	2006	4,190,103	3,760,293	2,660,992
		2007	7,373,489	4,185,262	4,812,634
Chicago Cubs	Chicago Cubs	2005	227,550	155,485	73,062
	Charities	2006	246,034	58,855	241,045
		2007	393,137	221,500	370,372
Chicago White Sox	Chicago White Sox	2005	2,053,470	730,239	2,419,145
	Charities	2006	4,193,400	810,597	5,223,176
		2007	1,708,399	3,093,424	3,394,100
Cincinnati Reds	Reds Community	2005	391,197	4,493	334,405

Corporate Social Responsibility

McGowan & Mahon

	Fund	2006	1,032,628	16,032	699,478
		2007	1,028,411	32,740	863,546
Cleveland Indians	Cleveland Indian Charities	2005	851,598	588,012	683,506
		2006	917,417	436,186	850,873
		2007	1,257,476	413,680	1,025,128
Colorado Rockies	Colorado Rockies Baseball Club Foundation	2005	33,500	88,500	226,425
		2006	65,289	101,843	189,650
		2007	43,713	63,266	170,097
Detroit Tigers	Detroit Tigers Foundation	-	-	-	-
Florida Marlins	Florida Marlins Community Foundation	2005	545,231	346,587	387,509
		2006	535,347	302,543	448,473
		2007	639,370	463,323	408,090
Houston Astros	Astros in Action	2005	644,414	305,592	1,308,729
		2006	586,770	663,105	1,163,952
		2007	1,169,830	759,835	1,433,703
Kansas City Royals	Royals Charities	2005	37,943	23,000	55,538
		2006	27,524	42,803	36,485
		2007	39,346	-	75,732
Los Angeles Angels of Anaheim	Angels Baseball Foundation	2005	940,429	402,005	746,477
		2006	703,898	256,400	1,129,544
		2007	745,896	487,183	1,302,219
Los Angeles Dodgers	Dodgers Dream Foundation	2005	662,350	383,824	998,208
		2006	1,348,016	884,647	1,248,858
		2007	1,252,315	1,066,460	935,200
Milwaukee Brewers	Brewers Charities	2005	622,497	295,732	888,942
		2006	761,194	377,702	806,137
		2007	806,917	423,243	768,370
Team	Foundation	Year	Revenues	Grants	Net Assets
Minnesota Twins	Twins Community Fund	2005	851,584	495,198	176,008
		2006	826,564	422,600	187,132
		2007	956,591	423,139	359,371
New York Mets ¹	New York Mets Foundation	2004	1,145,995	684,052	427,703
		2006	1,316,574	1,113,212	770,923
New York Yankees ¹	New York Yankees Foundation	2004	1,606,583	1,029,151	1,475,830
		2005	2,232,090	1,035,945	2,614,941
		2006	2,901,075	1,583,913	3,754,394
Oakland Athletics	Oakland A's Community Fund	2005	1,316,561	936,929	440,131
		2006	1,364,412	779,748	511,360
		2007	1,421,221	685,782	693,997
Philadelphia Phillies	Phillies Charities	2005	893,972	-	530,941
		2006	891,891	-	602,208
		2007	867,689	-	624,649
Pittsburgh Pirates	Pirates Charities	2005	1,357	70,000	114,254
		2006	1,622,513	186,000	1,527,843
		2007	385,404	128,985	1,809,821
San Diego Padres	Padres Foundation for Children	-	-	-	-
San Francisco Giants	Giants Community Fund	2005	1,536,229	1,161,658	498,140
		2006	1,432,387	278,040	490,355

		2007	1,629,498	193,078	570,785
Seattle Mariners	Mariners Care	2005	264,069	326,227	876,500
		2006	257,446	104,915	976,746
		2007	353,926	259,958	1,051,514
St. Louis Cardinals	Cardinals Care	2005	1,811,335	1,315,631	3,624,787
		2006	1,987,453	1,486,168	3,767,907
		2007	2,018,892	1,676,246	3,716,960
Tampa Bay Rays	Rays of Hope Foundation	2005	466,007	146,875	578,357
		2006	71,569	432,897	201,673
Texas Rangers	Baseball Foundation	2005	1,008,393	599,191	589,720
		2006	1,152,771	438,360	904,616
		2007	1,174,589	595,592	1,130,695
Toronto Blue Jays ²	Jays Care	2005	1,040,394	222,512	836,127
		2006	1,186,826	306,513	1,137,798
		2007	1,247,402	563,811	1,205,237
Washington Nationals ³	Nationals	2005	1,046,519	0	1,039,219
	Dream Foundation	2006	773,425	820	1,722,747
		2007	1,070,996	359,787	2,313,685

Footnotes:

1) 2004 data was best available for these teams and included

2) Conversion Rate: Canadian \$ to US \$

6/30/2007 0.94431

6/30/2006 0.89309

6/30/2005 0.8142

3) 2005 was first year of the foundation

Appendix D: Team Charity and Foundation Breakdown

Type	NBA	NFL	MLB	Total
Independent Team Charity w/Public Info Available	19	22	28	70
Charity Affiliated with Owner's Charity	2	1	0	2
Team charity a combo w/other local pro teams	2	0	0	2
Total with Data Available	23	23	28	74
Independent Team Charity No Public Info Available	2	5	2	9
No Identified Independent Team Charity	5	4	0	9
Total	30	32	30	92
	NBA	NFL	MLB	
Team Data Available	23	23	28	
Total Teams Per League	30	32	30	
% of Teams Evaluated Per League	77%	72%	93%	
% of Data Analyze Per League	31%	31%	38%	

Appendix E: Data Overview

Source: www2.Guidestar.org

Table 1: Descriptive Statistics (Entire Data Set)

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
Rev	215	7373027	462	7373489	949355.30	63479.664	930794.592	8.664E11
Grants	212	4790822	0	4790822	579285.00	48673.997	708704.095	5.023E11
NetAssets	215	5321126	0	5321126	984350.16	72758.063	1066842.627	1.138E12
Valid N (listwise)	211							

Table 2: Individual League Descriptive Statistics

NBA

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
NBA.Rev	68	3065945	20417	3086362	775096.22	79773.664	657830.486	4.327E11
NBA.Grants	68	2876287	5213	2881500	465085.24	61142.642	504195.145	2.542E11
NBA.NetAssets	68	2468394	100	2468494	723930.81	79628.894	656636.678	4.312E11
Valid N (listwise)	68							

NFL

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
NFL.Rev	65	2579422	462	2579884	850923.97	82313.408	663631.914	4.404E11
NFL.Grants	66	2200000	0	2200000	536898.94	68015.393	552559.665	3.053E11
NFL.NetAssets	65	5321126	0	5321126	1074749.65	162929.264	1313577.721	1.725E12
Valid N (listwise)	65							

MLB

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
MLB.Rev	82	7372132	1357	7373489	1171887.65	135233.713	1224593.351	1.500E12
MLB.Grants	78	4790822	0	4790822	714708.90	105353.761	930459.222	8.658E11
MLB.NetAssets	82	5186691	36485	5223176	1128649.54	121092.893	1096542.781	1.202E12
Valid N (listwise)	78							

Table 3: Mean, Median, S. Deviation Analysis
(Data in \$)

Revenues	Median	Mean	Range	S. Deviation
NBA	623,716	775,096	3,065,945	657,830
NFL	618,747	850,924	2,579,422	663,632
MLB	905,695	1,171,888	7,372,132	1,224,593

Grants	Median	Mean	Range	Standard Deviation
NBA	325,315	465,085	2,876,297	504,195
NFL	321,750	536,899	2,200,000	552,560
MLB	418,140	714,709	4,790,822	930,459

Net Assets	Median	Mean	Range	Standard Deviation
NBA	578,779	723,931	2,468,394	656,637
NFL	460,980	1,074,750	5,321,126	1,313,578
MLB	843,500	1,128,650	5,186,691	1,096,543

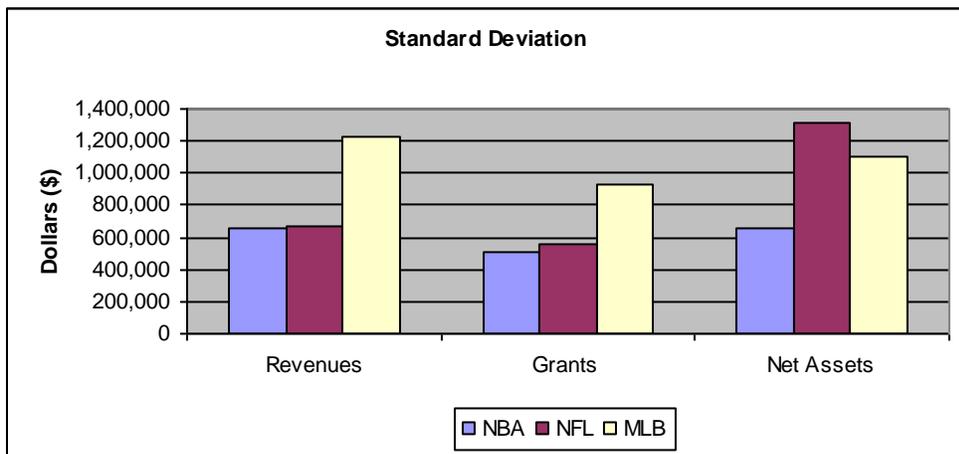
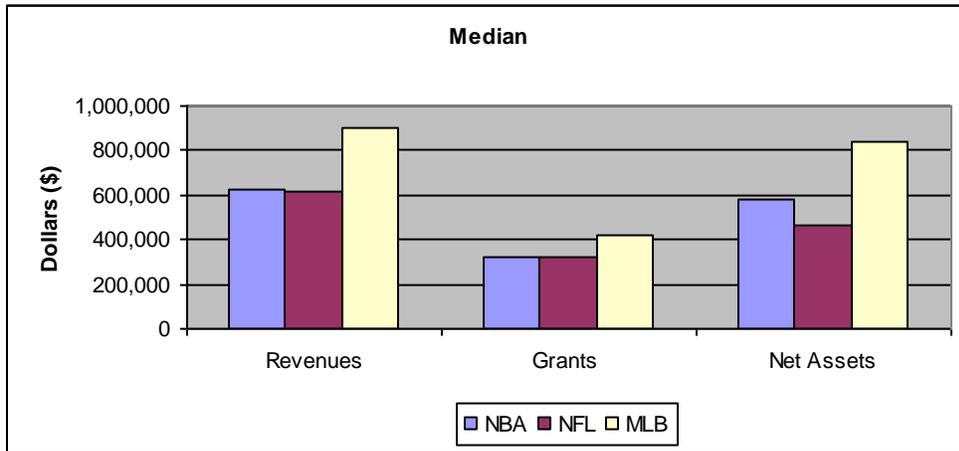


Table 4: Top 10 Charities in 2007
(Data in \$)

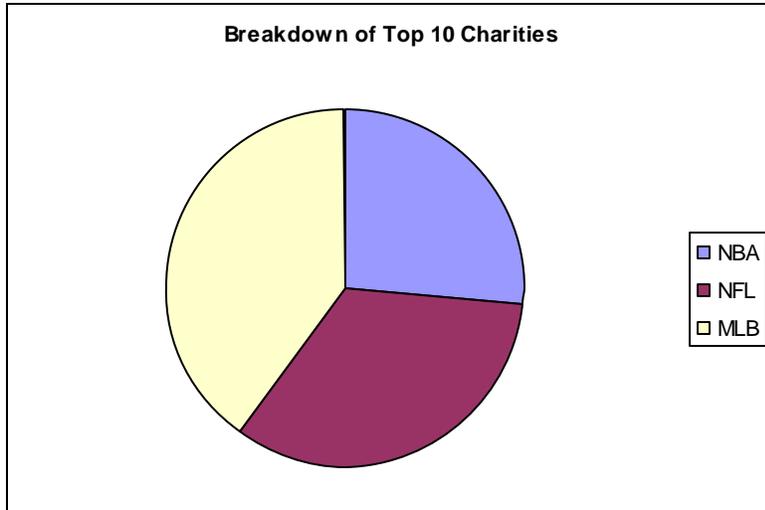
Team	League	Revenues
Boston Red Sox	MLB	7,373,489
Arizona Diamondbacks	MLB	3,113,044
Toronto Raptors	NBA	2,464,503
New England Patriots	NFL	2,447,211
Jacksonville Jaguars	NFL	2,310,552
St. Louis Cardinals	MLB	2,018,892
New York Jets	NFL	1,888,504
San Antonio Spurs	NBA	1,859,545
Memphis Grizzlies	NBA	1,857,406
Dallas Cowboys	NFL	1,800,758

Team	League	Grants
Boston Red Sox	MLB	4,185,262
Chicago White Sox	MLB	3,093,424
Arizona Diamondbacks	MLB	2,808,286
New England Patriots	NFL	2,065,521
Dallas Cowboys	NFL	1,767,953
St. Louis Cardinals	MLB	1,676,246
Memphis Grizzlies	NBA	1,518,200
Toronto Raptors	NBA	1,463,144
Los Angeles Dodgers	MLB	1,066,460
Jacksonville Jaguars	NFL	982,030

Team	League	Net Assets
Jacksonville Jaguars	NFL	5,301,760
Boston Red Sox	MLB	4,812,634
Philadelphia Eagles	NFL	4,120,265
St. Louis Cardinals	MLB	3,716,960
Green Bay Packers	NFL	3,455,971
Chicago White Sox	MLB	3,394,100
New York Jets	NFL	2,536,307
New York Knicks	NBA	2,364,809
Washington Nationals	MLB	2,313,685
Philadelphia 76ers	NBA	2,152,122

Breakdown of 10 Team Charities (2007)

League	Revenues	Grants	Net Assets	Charities in Top 10	%
NBA	3	3	2	8	27%
NFL	4	2	4	10	33%
MLB	3	5	4	12	40%
Total	10	10	10	30	100%



Appendix F: ANOVA Tests

NBA (1) vs. NFL (2) vs. MLB (3)

Table 5: Revenues

ANOVA

Rev	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	6.755E12	2	3.378E12	4.008	.020
Within Groups	1.786E14	212	8.427E11		
Total	1.854E14	214			

Multiple Comparisons

Rev
LSD

(I) League	(J) League	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
1	2	-75827.749	159238.413	.634	-389721.22	238065.72
	3	-396791.432 [*]	150562.703	.009	-693583.19	-99999.67
2	1	75827.749	159238.413	.634	-238065.72	389721.22
	3	-320963.683 [*]	152450.277	.036	-621476.26	-20451.10
3	1	396791.432 [*]	150562.703	.009	99999.67	693583.19
	2	320963.683 [*]	152450.277	.036	20451.10	621476.26

*. The mean difference is significant at the 0.05 level.

Summary

Model SIG = .020
 SIG difference between MLB vs. NBA, NFL
 MLB > NBA; MLB > NFL

Table 6: Grants Distributed

ANOVA

Grants					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2.436E12	2	1.218E12	2.458	.088
Within Groups	1.035E14	209	4.954E11		
Total	1.060E14	211			

Multiple Comparisons

Grants

LSD

(I) League	(J) League	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
1	2	-71813.704	121621.289	.556	-311575.41	167948.01
	3	-249623.664 [*]	116777.264	.034	-479835.96	-19411.36
2	1	71813.704	121621.289	.556	-167948.01	311575.41
	3	-177809.960	117718.739	.132	-409878.26	54258.35
3	1	249623.664 [*]	116777.264	.034	19411.36	479835.96
	2	177809.960	117718.739	.132	-54258.35	409878.26

*. The mean difference is significant at the 0.05 level.

Summary

Model SIG = .088; Not SIG under .05
 SIG Difference between (1) and (3); NBA and MLB
 MLB > NBA in grants distributed over 2005-2007
 Reject Conclusions

Table 7: Net Assets

ANOVA

NetAssets					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	6.850E12	2	3.425E12	3.068	.049
Within Groups	2.367E14	212	1.117E12		
Total	2.436E14	214			

Multiple Comparisons

NetAssets

LSD

(I) League	(J) League	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
1	2	-350818.837	183298.627	.057	-712140.21	10502.54
	3	-404718.729 [*]	173312.056	.020	-746354.40	-63083.06
2	1	350818.837	183298.627	.057	-10502.54	712140.21
	3	-53899.892	175484.834	.759	-399818.58	292018.80

3	1	404718.729 [*]	173312.056	.020	63083.06	746354.40
	2	53899.892	175484.834	.759	-292018.80	399818.58

*. The mean difference is significant at the 0.05 level.

Summary

Model SIG = .049

SIG difference between NBA vs. MLB

MLB > NBA

Appendix G: Chi Square Tests

NBA

Grants	Winning Season	Losing Season	Total
Large	18 (19.5)	15 (13.5)	33
Small	21 (19.5)	12 (13.5)	33
Total	39	27	66

C.V. = 3.84

D = .564

Conclusion: **Fail to Reject**

NFL

Grants	Winning Season	Losing Season	Total
Large	20 (16.5)	14 (17.5)	34
Small	13 (16.5)	21 (17.5)	34
Total	33	35	68

C.V. = 3.84

D = 2.88

Conclusion: **Fail to Reject**

MLB

Grants	Winning Season	Losing Season	Total
Large	23 (17.5)	16 (21.5)	39
Small	12 (17.5)	27 (21.5)	39
Total	35	43	78

C.V. = 3.84

D = 6.271

Conclusion: **Reject**

Appendix H: ESPN Sports Poll

Source: NBA, Jason Kaufman

ESPN Sports Poll on playerimage for the NBA:

These numbers represent the % Increase in the number of NBA fans that ranked N° players a "9" or "10" on a 10-point scale in the following categories. (From Dec. '04 - after the Pistons / Pacers altercation through the 2007-08 Regular Season)

ESPN Sports Poll: Dec 04 vs. Apr 08

Category	NBA
Being Fan Friendly	123%
Giving 100% While Playing	72%
Having a Professional Image	71%
Being Positive Role Models	15%
Being Charitable in the Community	107%
Acting Professional During Games	171%
Being Respectful During Interviews	69%
Committed to Winning	38%

Percentage of Fans Who Strongly Rate (9 or 10) Players

Category	NBA	NFL	MLB
Being Fan Friendly	29	29	34
Giving 100% While Playing	43	48	36
Having a Professional Image	24	29	27
Being Positive Role Models	23	24	24