Corporate Social Responsibility and Reporting in Sports Organizations



Contents

1	Introduction	1
Pa	art I Corporate Social Responsibility and Reporting	
2	Sustainable Development and Corporate Social Responsibility	9
	1 The Principle of Sustainable Development	9
	1.1 Sustainability Goals	12
	1.2 Sustainable Development: The Implications	
	for the Companies	16
	2 The Corporate Social Responsibility (CSR)	17
	2.1 The Fundamental Principles of CSR	21
	2.2 The EU Strategy for CSR: From the 2001 Green Paper	
	to Our Days	33
	References	61
3	The Reporting Tools of Corporate Social Responsibility	63
	1 From Corporate Social Responsibility to Social Reporting:	
	The Concept of Accountability	63
	2 The Social Report: Perspectives of Analysis and Characteristics	65
	3 Social Reporting Standards: The GBS Model	68
	4 The Environmental Communication Documents	75
	5 The Sustainability Report	81
	5.1 The GRI Guidelines	82
	5.2 The New GRI Standards	93
	6 The Integrated Reporting	97
	References	108

xii Contents

Pa	rt !	II Corporate Social Responsibility and Reporting of Sports Organizations	
4	S o	The first of plant in a graduate of the production of the producti	113
		Goals: The UN Initiatives	113
	2	Social Responsibility of Sport: The EU Initiatives	123
		Ethics	123
		2.2 The Helsinki Report on Sport	130
		2.3 The European Council Declaration of Nice	133
		2.4 The White Paper on Sport	135
	R	eferences	146
5	C	orporate Social Responsibility in Sports Organizations	149
	1	Social Responsibility Policies Within the World of Sport	149
	2	IOC's Social Responsibility: Lights and Shadows	151
		2.1 The IOC's Initiatives for Sustainability	152
	3	FIFA Social Responsibility: Lights and Shadows	168
		3.1 The FIFA's Initiatives for Sustainability	172
	4	CONI and Sustainability	176
	5	Social Responsibility in the Italian National Sports	
		Federations: The Case of FIPAV	180
	6	CSR in the Professional Football Clubs	187
	_	6.1 The Case of Manchester United	189
		6.2 The Sustainability Path of Juventus Football Club	196
	R	eferences	204
6	C	SR Reporting of Sports Organizations	209
	1	The Path of Social Accountability in the World of Sport	209
	2	The PyeongChang 2018 Pre-games Sustainability Report	211
	3	The Social Report of the National Sports Federations (NSFs)	
		in Italy	219
	4	The Integrated Report of FIGC	231
	5	Sustainability Reporting in Professional Sports: The Juventus	
		FC Case	240