Inventory of organizational factors for corporate social responsibility implementation in sports: construction and validity evidence

Inventario de factores organizacionales para la implementación de la responsabilidad social corporativa en el deporte: construcción y evidencia de validez

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Abstract

Introduction: Corporate Social Responsibility (CSR) is a growing theme in sports management, both theoretically and empirically, as sports organizations increasingly engage in social practices. However, there is still a lack of instruments to evaluate its implementation.
Objective: To present the construction processes and first evidence of validity of the Inventory of Organizational Factors for the implementation of Corporate Social Responsibility in Sport (IFORSCE).
Methodology: Initially, the instrument was composed of 18 items, based on other instruments and the literature on the subject, structured in two sections: Maturity of CSR implementation in the organization and Organizational factors related to the implementation of CSR actions. The validation process included two rounds of content validity, conducted by seven judges who evaluated the items in Clarity of Language (CL), Theoretical Relevance (TR) and Practical Pertinence (PP) and a pilot test with 10 representatives of the target audience.
Results: Six items were reformulated and one item was replaced in its entirety. Based on the answers in the pilot test, two questions were excluded because they did not have sufficient operability and legibility.
Discussion: IFORSCE fills a methodological gap by proposing a structured evaluation model focused on the internal configurations of the organization, differing from other instruments present in the literature, which were dedicated to analyzing stakeholder perceptions.
Conclusion: The practical application of the instrument in different samples is highlighted and further validation steps are recommended in future research.

Keywords

Sport manager; instrument; psychometry; social responsibility.

Resumen

Introducción: La Responsabilidad Social Corporativa (RSC) constituye una temática en ascenso en la gestión deportiva, tanto en el plano teórico como en el empírico, a medida que las organizaciones deportivas se comprometen cada vez más con prácticas de carácter social. No obstante, aún carece de instrumentos que evalúen su implementación.
Objetivo: Presentar los procesos de construcción y las primeras evidencias de validez del Inventario de Factores Organizacionales para la implementación de Responsabilidad Social Corporativa en el Deporte (IFORSCE).
Metodología: Inicialmente, el instrumento estuvo conformado por 18 ítems, elaborados a partir de otros instrumentos y de la literatura del área, estructurados en dos secciones: madurez de implementación de la RSC en la organización y factores organizacionales relacionados con la implementación de acciones de RSC. El proceso de validación incluyó dos rondas de validez de contenido, realizadas por siete jueces que evaluaron los ítems en términos de Claridad del Lenguaje (CL), Relevancia Teórica (RT) y Pertinencia Práctica (PP), así como una prueba piloto con 10 representantes del público objetivo.
Resultados: Seis ítems fueron reformulados y uno fue reemplazado en su totalidad. A partir de las respuestas de la prueba piloto, se excluyeron dos preguntas por no presentar operatividad y legibilidad suficientes.
Discusión: El IFORSCE llena una laguna metodológica al proponer un modelo de evaluación estructurado orientado a las configuraciones internas de la organización, diferenciándose de otros instrumentos presentes en la literatura, los cuales se han centrado en analizar percepciones de los stakeholders.
Conclusión: Se destaca la aplicación práctica del instrumento en diferentes muestras y se recomienda la realización de nuevas etapas de validación en investigaciones futuras.

Palabras clave

Gestor deportivo; instrumento; psicometría; responsabilidad social.

Introduction

Social Responsibility and sports in the theoretical plane

The literature has studied the social concerns of the corporate universe for decades (Bowen, 1953; Frederick, 1960). However, it was only from the 1990s onwards that interest in Corporate Social Responsibility (CSR) became widespread among the different fields of research, attracting considerable attention from both academics and practitioners (Aguinis & Glavas, 2012). Conceptually, CSR can be understood as actions and policies adopted by organizations that consider environmental and social concerns and the interests of stakeholders, based on the economic, legal, ethical, and philanthropic expectations that society places on entities (Carroll, 1991; 2016; Commission of the European Communities, 2001; Aguinis & Glavas, 2012).

In the sports context, the implementation of CSR has been driven in parallel with the increase in studies on the phenomenon (Breithbarth et al., 2015; Paramio-Salcines et al., 2013), manifested both in sports practices (headed by sports organizations) and through it (Smith & Westerbeek, 2007). Sports are indeed part of global culture and significant part of the lives of millions of people (Breithbarth et al., 2015). In addition, its socially responsible nature – intrinsically – and its popularity explain the growing number of managers interested in implementing CSR in their sports organizations, or entrepreneurs who see entities, events and athletes as vehicles to achieve their social and economic objectives (Smith & Westerbeek, 2007; Walzel et al., 2018).

It is observed that the sports industry differs from the others by its peculiarities, its elements inherent to its practice and its own origin. Historically, traditional sports organizations have made their contributions to the public sphere through engagement in social causes (Van Eekeren, 2013), but with the constant professionalization and commercialization of sport, more institutionalized practices with well-defined strategic objectives have been required of sports organizations, including with regard to CSR (Mezzadri et al., 2021). Thus, despite having well-accepted definitions in the corporate environment, CSR in sports becomes a phenomenon in itself.

Under this logic, Babiak and Wolfe (2013) suggest a theoretical model of CSR in sport, claiming that it: a) has components similar to those of CSR in other contexts – economic, legal, ethical, and discretionary (Carroll 1991; 2016); b) it is based on the justifications of license to operate, sustainability, moral obligation and reputation; c) it has four characteristics that make it unique – passion, transparency, economy and stakeholder management; d) it is composed of six pillars, which constitute the main areas of activity – philanthropy, equity and diversity, corporate governance, environmental management and sustainability, community relations and labor relations. These, however, are elements that should not be considered independently. A pillar, for example, can relate to each component, justification, or have a unique characteristic. Moreover, pillars can overlap – such as CSR initiatives that address more than one specific theme.

Through the proposal, it is considered pertinent that the issues raised by studies on CSR are positioned within the theoretical model – components, justifications, unique characteristics and pillars (Babiak & Wolfe, 2013). However, as discussions on the subject become popular, theories from the business universe are included in investigations on CSR in sports and new research perspectives emerge. It is possible to observe the growth in the variety of objects of study, samples and measurement instruments used by researchers over the last 20 years, in order to empirically solve demands discussed in the theoretical field (Walker & Heere, 2011; Kihl et al., 2014; Montarezi et al., 2017; Chang et al., 2017; Cobourn & Frawley, 2017; Rayne et al., 2020).

Social Responsibility and sports at the empirical level

Empirical studies have been developed mainly with the goal of understanding the different stakeholder perceptions of initiatives of sports organizations. Montarezi et al. (2017), for example, developed a 22-item scale based on the classic CSR elements (Economic, Legal, Ethical, Philanthropic and Environmental) in order to analyze the perception of Iranian football fans. Similarly, Walker and Heere (2011) built the Consumer Attitudes toward Responsible Entities in Sport (CARES) scale, which aims to measure the impact of sports organization engagement with CSR on fans' purchasing behavior. The instrument is based on three dimensions (Cognitive Awareness, Affective Evaluation and Spending Behavioral Intention) and was applied to spectators of the National Hockey League (NHL) and the National Association for Stock Car Auto Racing (NASCAR).

It can be observed that as it involves different contexts, instead of adaptations of pre-existing questionnaires, some of the authors develop their own instrument in order to answer the research problem. In addition, in some cases, CSR is included as part of a more amplified analysis, not necessarily being the priority focus of the investigation. This can be seen in the study conducted by Chang et al. (2017), who analyzed five dimensions of the same instrument – Team Performance, Pride, CSR, Team Identity, and 'Word of Mouth' – with fans of the South Korean baseball league. Another example can be found in the study by Furtado et al., (2024) when they proposed an instrument to measure the perception of good governance in sports organizations, in which CSR is configured as one of the dimensions evaluated.

In addition to fans, other stakeholder groups are considered when investigating CSR in sports. It is common for sports organizations to partner with other non-profit organizations to support their CSR practices. In this sense, Rayne et al. (2020) surveyed fans of a professional sports team and supporters of an organization for cancer victims. The authors identified that higher levels of trust and identification with the organization and engagement in communication channels generate positive results in CSR partnership awareness. In addition, they confirmed the theoretical model proposed by the built instrument that: the increase in partnership awareness increases awareness on partner organizations; awareness leads to more favorable attitudes toward partnerships; favorable attitudes result in greater intentions to act (going to games, buying products, donations, etc.).

Despite the emergence of different CSR measurement instruments, literature still lacks questionnaires with a priority focus on the entity or on the managers at the forefront of CSR initiatives in sports organizations. It is observed that most of the investigations that had sports team managers as a sample used methodologies such as document analysis combined with semi-structured interviews (Sheth & Babiak, 2010; Hamil & Morrow, 2011; Kihl et al., 2014; Cobourn & Frawley, 2017). Particularly the study by Walters and Tacon (2011), which analyzed the implementation of CSR in football clubs and federations in Europe, and the research by Zeimers et al. (2021), which investigated the organizational factors that determine the implementation of CSR in Belgian federations, both through questionnaires. However, there is an important gap to be filled in the Brazilian context, which falls short of international scientific production.

With this into consideration, the current study aims at presenting the construction processes and the first evidence of validity of a measurement instrument, which identifies the level of maturity of CSR implementation and the determinant organizational factors for it, which will be called 'Inventory of Organizational Factors for the implementation of Corporate Social Responsibility in Sport' (IFORSCE). To meet the general objective, three specific objectives were listed: a) develop the first version of IFORSCE; b) analyze the levels of Clarity of Language, Theoretical Relevance and Practical Pertinence of its items; c) test the instrument with representatives of the sample.

Method

The research is characterized by being an instrumental investigation (Ato & López Benavente, 2013), which proposes the construction and validation of an instrument (questionnaire) to identify the determinant organizational factors for high and low maturity of CSR implementation in sports organizations. Among the existing methods, in this research the methods of content validity and pilot test were applied.

Instrument construction

The construction of IFORSCE was based on the questions and factors used by Walters and Tacon (2011) when analyzing the implementation of CSR by European football federations and clubs. To theoretically support the items proposed by the instrument, the discussions promoted by Baumann-Pauly et al. (2013) and Maon et al. (2010) on the institutionalization of CSR in organizations were used, along with adaptations of the model proposed by Nagel et al. (2015), which dealt with the process of professionalization of sports federations.

The first version of the instrument was composed of two dimensions: 'Maturity of CSR implementation in the organization' and 'Organizational factors related to the implementation of CSR actions'. The first consisted of five closed questions, with a 'Yes' or 'No' answer. The second dimension was divided into five organizational factors, with 'knowledge of CSR' having only one closed question, while the others (Size, Professionalization, Financial sustainability and Innovative capability) had three, open or closed, questions each.

Content validation

In order to evaluate the content validity of the proposed instrument before its application with the target audience, it was submitted to the appreciation of judges/experts. The criteria for selecting the experts were: 1) having a doctorate in Physical Education or Sports Sciences; 2) to have publications in the area of sports management; 3) to be a Brazilian sports manager. It was necessary for the invitee to meet at least the first two criteria, or at least the third criterion, to participate in the validation. In all, 11 judges were invited during this stage, seven of whom accepted to participate in the process. Two rounds of evaluation were necessary, as one of the items did not reach the minimum recommended value and other (six) items underwent adjustments.

This stage was done with the objective of evaluating the items of the questionnaire with regard to: a) Clarity of Language (CL - if the terms used in each question are understandable by the sample); b) Theoretical Relevance (TR - if the item is related to the respective construct); and c) Practical Pertinence (PP - if the issue is important in what it proposes to investigate). The analysis of the items was performed using an ordinal scale graded in five points, ranging from 1 (very little clarity, relevance or pertinence) to 5 (very clear, relevant or pertinent). In addition, each item was followed by a blank space for the specialist to point out suggestions that he or she deemed pertinent for its improvement.

The calculations of the Content Validity Coefficient (CVC) were done according to the recommendations of Cassepp-Borges, Balbinotti and Teodoro (2010). The minimum recommended value of 0.70 (CVC > 0.70) was adopted for the research, considering the different experiences of the evaluating judges (Hernandez-Nieto, 2002; Silveira et al., 2018). However, for the items evaluated between 0.70 and 0.80, the suggestions made by the judges were taken into consideration, since the improvement in the wording of the questions could influence the answer rate of the participants and would not bring substantial changes to the content of the items.

Pilot test

After restructuring the items based on the modifications proposed by the judges during the content validation stage, the instrument underwent pilot testing with representatives of the groups in which the instrument is intended. Therefore, it was necessary to send through WhatsApp or e-mail the invitation to the managers of the sports organizations, as well as the Free and Informed Consent Form, which was returned signed, indicating the acceptance by the participants. The project was approved by the Human Research Ethics Committee of the State University of Santa Catarina, under ruling 6,515,624.

The objective of this stage was to identify ambiguous or superfluous questions, to evaluate the operability of the instrument (whether it is possible to answer all items) and the adequacy of the order of presentation of the questions (Lakatos & Markoni, 2021). For the pilot test, 10 representatives of Brazilian sports organizations were selected in order to verify whether the items could be interpreted correctly by the subjects before its application (Kim, 2009).

Results

Instrument construction

The instrument was structured in two sections: 'Maturity of CSR implementation in the organization'; 'Organizational factors related to the implementation of CSR actions'. The first section intends to categorize sports organizations between 'high CSR implementation maturity' and 'low CSR implementation maturity', based on five indicators: Budget – allocation of specific resources to CSR practices; Strategy – presence of actions in the organization's planning documents; Communication – dissemination of activities in official communication channels; Evaluation – monitoring of the practices implemented; Specialization – existence of a specific CSR department or similar in the organization) (Maon et al., 2010; Baumann-Pauly et al., 2013; Zeimers et al., 2021). The establishment of a threshold for the separation of organizations between the two possible outcomes consists of a process that can be done both a priori, considering the theoretical aspects already existing in the literature, and a posteriori, with the identification of thresholds that differentiate the cases investigated (Greckhamer et al., 2018).

The second section is composed of five organizational factors potentially related to the implementation of CSR in sports organizations: Knowledge of CSR; Size of the entity; Professionalization; Financial sustainability; and Innovative capability. With the exception of the first one, all others are analyzed based on three items. The threshold for each factor is two points, that is, the organization is classified positively on each factor when it obtains two or three answers considered positive, according to the thresholds determined for each item.

The factor 'knowledge of CSR' is evaluated based on a single multiple-choice question, in which the manager must indicate the concept he believes to be most appropriate to define CSR. The alternatives are: a) charitable acts adopted by organizations in order to promote the well-being of the local community; b) policies and practices based on ethical behavior adopted by organizations in favor of different stakeholders, in an integrated manner with their strategies; c) positioning of the organization in relation to social causes, aiming at the identification of its brand with different groups of stakeholders; d) volunteering actions encouraged by organizations in order to help different groups of stakeholders. In this case, the evaluation threshold is one point, if the correct alternative 'B' is chosen.

To verify the 'size of the entity', the following will be considered: 1) annual revenue volume; 2) number of supporters; 3) number of collaborators (except athletes), through open questions. A positive score will be awarded if the value indicated for question 1 is above the average of all answers, and those of questions 2 and 3 are above the median number of all answers collected.

The 'professionalization' of the entity is evaluated through 1) type of employment relationship of employees dedicated to CSR actions; 2) representativeness of employees in the decisions and councils of the organization; 3) existence of an employee dedicated to the direction of CSR activities. The first question has four possible answers: a) paid employment; b) outsourced; c) voluntary; d) does not apply. To receive a positive score, the manager must answer 'A' or 'B'. In the case of questions 2 and 3, the possible answers are 'Yes' or 'No', and the manager must answer 'Yes' to obtain the score.

The first question regarding the 'financial sustainability' factor is related to the financial statement of the organization's last season, in which the answer options are: a) profited; b) operated in equilibrium; c) had a loss. In case of an 'A' or 'B' answer, a point is awarded. The second question refers to the percentage that the largest source of revenue represents in the entity's annual budget, with the following answer options: a) below 50%; b) above 50%. Only option 'A' represents a positive point. Finally, the last question concerns the organization's debts in the previous year, and the answer may be a) decreased; b) maintained; c) increased; d) did not have one, in which alternatives 'A' or 'D' reflect a positive point.

To verify the entity's 'innovative capability', two questions refer to the frequency of implementation of CSR actions and the use of technologies for managing and organizing processes, with the following response options: a) very often; b) too often; c) low frequency; d) very low frequency; and e) never. By answering 'A' or 'B', a point is awarded. The third question is open-ended and concerns the amount of new goods and services offered to fans in the previous year. To receive a point, the answer must be above the median of all the data collected in this question.

Content validation

The CVC results for the items of the preliminary version of the instrument, obtained through the answers of the evaluator judges in the first round of content validation, are presented in Table 1.

Table 1. CVC results for the first round

Item	Item summary	CVC		
		CL	TR	PP
M1	Allocation of specific resources	0,94	0,94	0,91
M2	Activities in a strategic document	0,77*	0,94	0,91
M3	Dissemination in communication channels	1,00	0,97	0,97
M4	Evaluation of the practices implemented	0,88	0,97	0,97
M5	Specific department	0,91	0,97	0,89
F1	Proper CSR concept	0,80	0,89	0,91
F2a	Annual revenue volume	0,77*	0,89	0,86
F2b	Number of supporters-members	0,83	0,89	0,83
F2c	Number of employees	0,77*	0,89	0,83
F3a	Type of employee relationship	0,83	0,89	0,86
F3b	Representation on the organization's boards	0,91	0,94	0,94
F3c	Employee dedicated to the CSR management	0,91	0,94	0,94
F4a	Last season's financial statement	0,89	0,91	0,86
F4b	Percentage of largest source of revenue	0,77*	0,77*	0,71*
F4c	Organization debts	0,86	0,83	0,80
F5a	Frequency of implementation of actions	0,74*	0,89	0,91
F5b	Frequency of use of technologies	0,63§	0,77	0,74
F5c	Quantity of goods and services offered	0,71*	0,80	0,80

Legend: M – Maturity dimension; F – Factors dimension; *Items that underwent a new evaluation according to suggestions for improvement in the essay; §Item reformulated in its entirety.
Source: the authors (2025).

When it was observed that one of the items (F5b) did not reach the minimum score of 0.70 in the CL domain, a second round of evaluation was necessary. Table 2 elucidates the item in its original version, the question that replaced it and the new CVC value calculated, according to the judges' evaluation.

Table 2. Item reformulated in full and CVC results for the second round

Version	Item content	CVC		
		CL	TR	PP
Original	How often does the organization use technology for process management?	0.63§	0,77	0,74
Revised	Does the organization have an innovation department (or similar)?	0,91	0,77	0,74

Legend: CVC - Content Validity Coefficient; CL - Clarity of Language; TR - Theoretical Relevance; PP - Practical Pertinence.
Source: the authors (2025).

In addition, as previously mentioned and upon the acceptance of the seven evaluating judges to participate in the second stage, this moment was also used to verify whether the changes made in the wording of the items between 0.70 and 0.80 were positive in comparison to the original question. Table 3 presents the items that underwent adjustment in their wording and the new CVC results, five of which were evaluated again only for CL and one item evaluated in the three domains.

Table 3. Items with modified wording and CVC results for the second round

Item	Version	Item content	CVC		
			CL	TR	PP
M2	O	Are CSR activities included in any of the organization's strategic documents?	0,77	0,94	0,91
	R	Are CSR activities included in any of the organization's strategic documents, such as strategic planning, strategic map, institutional political plan, or others?	0,83	-	-
F2a	O	What is the approximate volume of revenue of the organization in the previous year (in reais)?	0,77	0,89	0,86
	R	What was the organization's approximate total revenue in the previous year (in reais)?	0,86	-	-
F2c	O	How many employees does the organization have considering all instances (except athletes)?	0,77	0,89	0,83
	R	How many employees, in the administrative, technical and operational sectors, does the organization have? Disregarding professional and grassroots athletes.	0,80	-	-
F4b	O	The organization's largest source of revenue represents, approximately, how many percent (%) in the annual budget?	0,77	0,77	0,71
	R	What percentage does the organization's largest source of revenue represent in the annual budget?	0,86	0,91	0,89
F5a	O	How often does the organization implement CSR actions?	0,74	0,89	0,91
	R	How often does the organization implement CSR actions (once a month, five times a year, once every three months, etc.)?	0,77	-	-
F5c	O	Compared to last year, how many new goods or services were offered to fans?	0,71	0,80	0,80
	R	Compared to last year, how many goods or services were created or updated?	0,77	-	-

Legend: O - original; R - revised; CVC - Content Validity Coefficient; CL - Clarity of Language; TR - Theoretical Relevance; PP - Practical Pertinence.
Source: the authors (2025).

Pilot test

The second version of the questionnaire, with the aforementioned amendments, was applied to the representatives chosen for the pilot test stage. When the managers filled out the questionnaire, it was observed that it was difficult to answer two of the proposed items (F5a and F5c). Table 4 illustrates the data obtained in the pilot test for these questions. The decision was made to exclude the two items as it was not possible to obtain relevant data to fulfill the objective of the instrument.

Table 4. Responses obtained in the pilot test for items F5a and F5c.

Manager	Item	Answers
A	F5a	The club has daily social activities, especially with children from the community.
	F5c	I didn't understand the question. The Club has ISO 9001 certification and a waste management certificate, working with continuous improvement. There is a constant update of technologies and adaptation of services aimed at improving service and modernizing processes.
B	F5a	It may vary according to strategic planning and available resources
	F5c	There were several, the most important being the number 7 program, new LED lighting system in the Stadium, acquisition of irrigation pumps and cleaning of the Stadium roof.
C	F5a	I do not have that information.
	F5c	I do not have that information.
D	F5a	It varies a lot. It is in the process of restructuring
	F5c	We don't have this consolidated number.
E	F5c	Blank answer.
F	F5c	Constant updating of the products and services offered.
G	F5c	I didn't understand the question.
H	F5c	Blank answer.
I	F5c	I do not have that information.
J	F5c	Blank answer.

Source: the authors (2025).

Final version of the instrument

Through content validation tests and pilot testing, the final version of IFORSCE was built. It is possible to analyze in Table 5 the wording and content of the items that comprise the questionnaire based on the evaluation stages, as well as the answer options for each of them, the score granted to the organization for each of the answers and the threshold of each organizational factor.

Table 5. IFORSCE matrix

Dimension	Factor	Question	Indicator	Score
Maturity of implementation of Corporate Social Responsibility (CSR) in the organization	Budget	Does the organization have financial resources specifically for CSR actions?	1 - Yes 2 - No	1 – 1 point 2 – 0 point Dimension threshold: to be defined by the researcher. Above the threshold: high maturity Below the threshold: low maturity
	Strategy	Are CSR activities included in any of the organization's strategic documents, such as strategic planning, strategic map, institutional political plan, or others?	1 - Yes 2 - No	
	Communication	Does the organization disseminate CSR actions through different communication channels (e.g., annual activity report, sustainability report, official website, social media, etc.)?	1 - Yes 2 - No	
	Evaluation	Does the organization evaluate and monitor the CSR actions developed?	1 - Yes 2 - No	
	Specialization	Does the organization have a specific department (or similar) dedicated to CSR actions?	1 - Yes 2 - No	
Organizational factors related to the implementation of CSR actions	CSR Knowledge	From the definitions below, select the one you consider best fits the concept of Corporate Social Responsibility:	1 - Charitable acts adopted by organizations in order to promote the well-being of the local community 2 - Policies and practices based on ethical behavior adopted by organizations in favor of different stakeholders, in an	2 – 1 point 1, 3 or 4 – 0 point Factor threshold: 1 point 1 point – has knowledge of CSR 0 point - no knowledge of CSR

		integrated way with their strategies 3 - Positioning of the organization in relation to social causes, aiming at identifying its brand with different groups of stakeholders 4 - Volunteering actions encouraged by organizations, in order to help different groups of stakeholders	
Size of the entity	What was the organization's approximate total revenue in the previous year (in reais)?	Value	Threshold of questions: median of responses Above the threshold – 1 point Below the threshold – 0 point Factor threshold: 2 points 2 or 3 points – large 0 or 1 point – small
	How many paying supporters?	Quantity	
	How many employees, in the administrative, technical and operational sectors, does the organization have? Disregarding professional and grassroots athletes.	Quantity	
Professionalization	What is the type of relation of employees dedicated to CSR actions?	1 - Remunerated 2 - Outsourced 3 - Volunteer 4 - Not applicable	1 or 2 – 1 point 3 or 4 – 0 point
	Do employees dedicated to CSR actions have representation in the organization's decisions and boards?	1 - Yes 2 - No	1 – 1 point 2 – 0 point
	Does the organization have a dedicated staff member to direct CSR activities?	1 - Yes 2 - No	1 – 1 point 2 – 0 point Factor threshold: 2 points 2 or 3 points – professional 0 or 1 point – non-professional
Financial sustainability	Regarding the last season, financially, the organization:	1 - Profited 2 - Operated in balance 3 - Had a loss	1 or 2 – 1 point 3 – 0 point
	What percentage does the organization's largest source of revenue represent in the annual budget?	1 - Below 50% 2 - Above 50%	1 – 1 point 2 – 0 point
	In the last year, the organization's debts:	1 - Decreased 2 - They remained 3 - Increased 4 - Didn't have it	1 or 4 – 1 point 2 or 3 – 0 point Factor threshold: 2 points 2 or 3 points – sustainable 0 or 1 point – low sustainability
Innovative capability	Does the organization have an innovation department (or similar)?	1- Yes 2- No	1 – 1 point 2 – 0 point Factor threshold: 1 point 1 point – innovative 0 point - non-innovative

Source: the authors (2025).

It is recommended that, after applying the instrument to the target population, the data obtained be analyzed based on the Qualitative Comparative Analysis (QCA). QCA is characterized by a configurational technique for comparing cases based on the assumption that quantitative or qualitative methods are not always sufficient to explain a phenomenon (Freitas & Bizzarro Neto, 2015).

From the classification of organizations between high and low maturity of CSR implementation and the scores awarded to sports organizations for each organizational factor, the QCA analysis techniques make it possible to organize and cross-reference this data. Thus, in addition to quantifying and classifying the maturity and factors of each sports organization, the application of the instrument in conjunction with the QCA makes it possible to identify causal relationships for each of the possible outcomes (Ragin, 1987; Rihoux & Ragin, 2008; Marx & Dusa, 2011; Freitas & Bizzarro Neto, 2015).

Discussion

The instrument developed in this study seeks to analyze CSR in sports organizations from the perspective of the determinant organizational factors for high and low implementation maturity. Although Zeimers et al. (2021) used a questionnaire with similar elements to analyze the configurations of factors in Belgian sports federations (based on Walters & Tacon, 2011), the main change in relation to the questions proposed by the authors was the use of three items to compose each factor, upon understanding that a question (open or closed) would not be able to represent the integrity and complexity of the organizational characteristics of the entities Brazilian sports teams. Thus, this questionnaire can supplement the knowledge of the area, especially for the Brazilian context.

In general, the preliminary version of IFORSCE presented satisfactory results in relation to the three dimensions – CL, TR and PP. Despite this, a careful review of the judges' suggestions was performed to further improve the wording of the items and, consequently, increase the answer rate and number of valid answers. According to Hermida and Araújo (2006), the improvement in CL of an instrument consists mostly of modifications such as: exclusion of unnecessary words; change of terminology; reorganization of sub-items; and change of words that may create a double meaning. In this sense, it can be seen that accepting the judges' suggestions in the first round of evaluation brought beneficial results to the quality of the instrument, even if they appear to be simple changes.

Regarding the item revised in its entirety, the notes of the experts and the information present in the literature were considered for the formulation of the new question. Through a systematic review, Valladares et al. (2014) identified the determinant and resulting factors of the capacity for innovation present in the studies and classified them according to their theoretical domain. The results presented in the review are similar to items already explored in the developed instrument. However, it was observed the need to add an item related to the 'culture/organizational structure' factor, present in most of the studies analyzed. Consequently, item F5b was replaced by a question that focused on identifying whether innovation is prioritized within the organization, based on the existence of an exclusive department (or similar) for this purpose.

Different measurement instruments have been used in the analysis of the phenomenon of CSR in sport, but their theoretical characteristics, objectives, target audience and validation procedures differ from the proposal of the present study. While scales such as those of Montarezi et al. (2017) and Walker and Heere (2011) focused on identifying the perception of stakeholders directly related to sports teams (fans), without looking at the levels of engagement of these entities or their organizational structures, IFORSCE proposes a measurable organizational maturity model. In addition, it introduces previously unexplored variables, such as the presence of an innovation department and the level of professionalization of the organization with regards to CSR.

On the other hand, the studies that conduct interviews with representatives of sports organizations recognize that internal structural elements are determinant for the effectiveness of CSR implementation, corroborating the theoretical advances promoted by the construction of IFORSCE. Such as the findings of Cobourn and Frawley (2017), who identified the importance of the presence of CSR departments and the alignment of objectives with strategic planning, elements formally operationalized as indicators of maturity in this questionnaire. In this sense, the instruments complement each other: IFORSCE quantifies and classifies the organizational conditions for CSR implementation, while qualitative studies explain and deepen how these conditions are perceived in the daily practice of management (Hamil & Morrow, 2011; Kihl et al., 2014; Cobourn & Frawley, 2017).

Regarding the validation procedures, IFORSCE presents evidence of validity through the evaluation of experts and representatives of the sample, while Montarezi et al. (2017) adopted the technique of exploratory and confirmatory factor analysis, to structure the dimensions of the instrument and assess internal reliability. For the interviews, the authors chose to validate their scripts through evaluator judges and reliability analysis. The pilot test technique to ensure the validity of the instrument prior to its definitive application was only adopted by Kihl et al. (2014), which reinforces the methodological contribution of IFORSCE in ensuring operability and understanding of the instrument's items before its final validation.

Conclusions

This study presented the first evidence of the validity of IFORSCE, an instrument developed with the goal of measuring the maturity of CSR implementation and the organizational factors potentially determining its effectiveness in sports organizations. The questionnaire was built based on the consolidated theoretical foundations on the process of institutionalization of CSR and professionalization in sport. Its structure has two sections: implementation maturity indicators (Budget, Strategy, Communication, Evaluation and Specialization); and organizational factors (Knowledge, Size, Professionalization, Financial Sustainability and Innovative Capability).

The instrument underwent content validation tests with experts and pilot test with Brazilian sports managers. The results showed that the IFORSCE items presented satisfactory levels of CL, TR and PP (CVC > 0.70 for all questions), with reformulations and specific adjustments that contributed to improving their responsiveness and understanding. Because it is configured as instrumental research in an initial stage, it has some limitations. First, the validation process did not include, at this stage, factor analyses or statistical reliability tests (such as internal consistency tests). Secondly, although compatible with what is proposed in the literature, the number of participants for the pilot test was reduced.

Theoretically, the research represents an advance in relation to existing instruments, as it proposes a quantitative model that allows classifying and comparing organizations based on their internal capacity to operationalize CSR. In practice, it can be used by managers as a self-diagnosis tool, in addition to providing standardization in the measurement of CSR in sport, facilitating the monitoring of good practices at different levels of the national sports context.

Finally, it is recommended that new validation steps be conducted with IFORSCE, including exploratory and confirmatory factor analyses, as well as reliability tests. It is also relevant to apply the instrument to different samples, including different sports modalities and with institutional variability (clubs, federations, confederations, etc.), in order to verify whether the theoretical proposal raised by the instrument is reflected in the empirical field.

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