

Translating social sustainability: contextualising reporting practices in European football clubs

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Abstract

Purpose – This paper explores how two European football clubs translate the contested concept of social sustainability into their local contexts in terms of sustainability reporting, highlighting the dynamic, context-dependent and often ambiguous processes underlying sustainability accountability in professional sport.

Design/methodology/approach – Drawing upon translation theory, and particularly on Røvik's (2016) framework of reproduction, modification and transformation, this research conducts a longitudinal comparative case study of two European football clubs, one in Italy and one in Sweden, exploring how sustainability ideas are interpreted, adapted and differently contextualised in two different organisational contexts.

Findings – The findings reveal that social sustainability reporting is not the straightforward adoption of global or regulatory templates but rather emerges through ongoing processes of translation shaped by local histories, strategic priorities and stakeholder pressures. One club adopted an inside-out approach that reflects a proactive integration of sustainability into its strategic and operational practices, with reporting that aligns closely with its social initiatives through clear key performance indicators and strategic alignment. In contrast, the other clubs adopted an outside-in approach, mainly influenced by external regulatory pressures, with sustainability reporting practices appearing less integrated.

Originality/value – This study contributes to social and sustainable accountability and sport management scholarship by providing a critical, theory-informed account of how social sustainability is translated and reported in football. By moving beyond institutional isomorphism and applying translation theory, it uncovers the hybrid, negotiated and sometimes contradictory outcomes of sustainability initiatives. Finally, it argues that while legal frameworks and international standards are crucial, they must effectively accommodate local adaptations to embed social sustainability in organisational practices.

Keywords Sustainability reporting, Translation theory, Football, Performance, Social sustainability, Accountability

Paper type Research article

1. Introduction

In recent years, sustainability reporting has gained renewed traction in accounting research and practice. Driven by global initiatives such as the United Nations Sustainable Development Goals (SDGs), the Corporate Sustainability Reporting Directive (CSRD) in Europe and growing stakeholder pressure, organisations across sectors are increasingly expected to measure, disclose and account for their contributions to sustainable development (Bebbington and Unerman, 2018). While environmental and economic sustainability have received considerable analytical and regulatory attention, the social dimension of sustainability remains conceptually elusive, empirically fragmented and normatively contested (Bebbington, 2001; Gray, 2010; Abhayawansa *et al.*, 2021). Social sustainability is often invoked through terms



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such as “social responsibility”, “community engagement” or “equity”, but these labels carry different meanings across institutional fields and organisational contexts.

Despite its ambiguity, social sustainability is gaining institutional momentum, even in unexpected organisational domains, such as professional sport. In European football, sustainability is no longer confined to corporate social responsibility (CSR) narratives or marketing initiatives. Instead, new forms of accountability are emerging, with clubs increasingly expected to report on their environmental and social impacts as part of their regulatory obligations. UEFA’s Football Sustainability Strategy (UEFA, 2023), for instance, sets out 11 key policies and 66 indicators, effectively introducing sustainability reporting as a compliance and governance instrument in the sector.

However, while football clubs are now under growing pressure to disclose their contributions to sustainability, little is known about how the idea of social sustainability is interpreted, translated and rendered reportable within such organisations. A literature review by Awuah *et al.* (2024) on sustainability reporting concludes that extant research primarily focuses on *what* organisations do, rather than on *how* they do it. Furthermore, the authors conclude that research on sustainability reporting is undertheorised (Awuah *et al.*, 2024). This is particularly relevant for social sustainability, whose operationalisation is not based on standardised indicators but is often shaped by historical legacies, community relationships and reputational dynamics. Moreover, as the social and environmental accounting (SEA) literature underlines, sustainability reporting is never a neutral act of transparency but a political and selective construction of organisational legitimacy (O’Dwyer, 2005; Trendafilova and McCullough, 2018). Against this background, this paper addresses the following research question: How is the idea of social sustainability translated and contextualised into sustainability reporting practices in professional football clubs?

To address this question, we adopt a Scandinavian translation theory perspective (Czarniawska and Joerges, 1996; Røvik, 2016) to conceptualise social sustainability reporting as a process of contextualisation, through which abstract, ambiguous and often contested ideas – namely social sustainability – are interpreted, adapted and made visible through reporting. Unlike institutional perspectives that assume convergence through isomorphism, translation theory emphasises variation, agency and situated meaning-making. Within this framework, we draw on Røvik’s (2016) typology of translation modes, namely reproduction, modification and transformation, to analyse how football clubs construct their reporting practices in response to regulatory pressures, stakeholder expectations and internal strategic logics.

We explore this process through a comparative longitudinal case study of two European football clubs, Malmö FF in Sweden and Bologna FC in Italy, both of which are embedded in the same European regulatory framework but operate within different sociopolitical and organisational environments. Our empirical analysis is based on interviews, documents, web materials and observations collected between 2019 and 2024.

This paper offers four key contributions. Firstly, we reconceptualise social sustainability reporting as a site of translation and contextualisation rather than as a neutral or technical act. This allows us to focus not only on the content of reports but also on *how* ideas are rendered intelligible and reportable. Secondly, we show how social sustainability is variably defined and mobilised across organisational contexts, serving as a strategic and symbolic resource that reflects both internal histories and external demands. Thirdly, we critically discuss how reporting practices function as selective constructions of visibility and omission, where reputational concerns, regulatory requirements and audience expectations converge to shape what is included and excluded. Fourthly, we challenge assumptions of institutional convergence by showing how different contextualisation logics, here called inside-out and outside-in, produce divergent reporting trajectories, even under similar regulatory pressures.

By examining how social sustainability is translated into reporting, and how reporting itself becomes a form of situated organisational storytelling, this paper contributes to ongoing debates in SEA and critical accounting research about the nature, function and politics of social

sustainability disclosure (Bebbington and Unerman, 2018; Awuah *et al.*, 2024). In doing so, we respond to recent calls to engage more deeply with how social sustainability is constructed in practice. At the same time, we move forward with the call by Hyndman *et al.* (2024) in the recent AAAJ Special Issue to consider and further explore football as part of social life.

2. Football clubs and social sustainability reporting

This section reviews current studies on football's relevance to social sustainable development and points out the current state of the art in social sustainability reporting in football clubs. It is divided into two parts: the first part discusses previous studies on football clubs' role in social sustainable development, and the second part discusses the development of social sustainability reporting in football clubs.

2.1 Football clubs' role in social sustainable development

The role of football clubs in sustainable development, particularly social development, has been extensively discussed in previous years. However, it has received limited attention from accounting studies (see Hyndman *et al.*, 2024 for a review). If studies on sustainability reporting have exploded in recent years, as an effect of the European directive on sustainability reporting, the so-called CSRD (Andrew and Baker, 2020), current accounting and accountability research is mainly focused on environmental reporting (see, for example, McCollough and Trail, 2023). This is also true for research on sustainability reporting in sports. The literature review conducted by Trendafilova and McCollough (2018), for example, shows that only a minority of studies focused on the issue of sustainability in sports and issues related to performance. Besides this, football clubs still originate from local communities and maintain their social contexts (Hyndman and Liguori, 2024).

Football clubs have historically served as cornerstones of local communities, where they assume a social role (Hyndman *et al.*, 2024), acting as more than just entities of sport (Agostino and Thomasson, 2024). Their evolution into multifaceted institutions encompassing business (Risaliti and Verona, 2013) and cultural dimensions (Jeacle, 2012) underpins their significant potential in driving local development. This influence extends beyond economic contributions and into social cohesion and community engagement. For instance, initiatives developed by football clubs can significantly foster local engagement, as evidenced by studies showing how clubs' social activities encourage community participation (Burns and Jollands, 2024; Hyndman and Liguori, 2024). Integrating football clubs into the fabric of city life provides a unique platform for promoting local culture, heritage and identity (Lapsley, 2024). Moreover, their ability to mobilise resources, attention and people can lead to revitalising urban areas, supporting local businesses and creating job opportunities (Yiapanas *et al.*, 2024). This symbiotic relationship between football clubs and their communities exemplifies how sports organisations can play a pivotal role in the socioeconomic development of cities, enhancing the quality of life for residents and contributing to the overall vibrancy and resilience of local environments. However, the social role of football clubs and their contribution to social sustainability is under-researched in accounting and accountability studies. The sport and football literature acknowledges the social role but without positing deep attention to how social sustainability is reported (Agostino and Thomasson, 2024; Hyndman *et al.*, 2024; Hyndman and Liguori, 2024; Lapsley, 2024). At the same time, accounting and accountability studies recognise the importance of social sustainability reporting but without an emphasis on the specificities of the football industry (e.g. Troshani and Rowbottom, 2024; Uyar *et al.*, 2021).

2.2 Accounting for social sustainability reporting

The pressure on organisations to work with sustainability-related issues, including sustainability reporting, has increased in recent decades (see Troshani and Rowbottom,

2024). This is also visible in the accounting literature, where there is an increasing focus on how corporations report on various aspects of sustainability (Troshani and Rowbottom, 2024; Uyar *et al.*, 2021; Mahmood and Uddin, 2021; Bebbington and Unerman, 2018, 2020; Adams *et al.*, 2014), especially about SDGs (Bebbington and Unerman, 2018, 2020). More recently, a similar trend can be seen in research on public sector organisations (Dumay *et al.*, 2010; Vinnari and Laine, 2013; Manes-Rossi *et al.*, 2020; Fusco and Ricci, 2018; Uyar *et al.*, 2021). Notwithstanding the emergence of some research in this field, Bebbington and Unerman (2018, 2020) call for more accounting research incorporating organisational challenges related to sustainability work, including the role of accounting in how organisations work with and report on sustainability, especially regarding social sustainability. On a similar note, Jacobs and Cuganesan (2014) stress the role of accounting research in tackling wicked problems.

European football clubs have not been immune to the normative pressures to report on sustainability and respect some industry standards. Initiatives and directives from European governing bodies and institutions have set a precedent for integrating sustainability into the core operations of football clubs. This includes adherence to the United Nations' SDGs and compliance with local and EU-wide environmental regulations (European Commission, 2021). These normative pressures compel clubs to rethink their approaches to sustainability, driving them to adopt more comprehensive reporting practices that cover not just financial performance but also social and environmental impacts (UEFA, 2023).

Notwithstanding the widespread recognition of the importance of football to sustainable development and the increasing normative pressure on football clubs to work with sustainability reporting, extant literature on how football clubs account for this work is scarce and fragmented, focusing on financial performance rather than societal impact (Kulczycki and Koenigstorfer, 2016; Lapsley, 2024; Yiapanas *et al.*, 2024; Burfitt *et al.*, 2020). Many studies investigate the complexity of balancing revenues with costs, the financial crises of football clubs, and how to account for football players in annual statements (e.g. Andon and Free, 2012, 2019; Cooper and Joyce, 2013), as well as the long-term survival of clubs (Evans, 2024).

When turning to reporting on non-financial performance, studies mainly focus on sports results, with studies such as the one by Carlsson-Wall *et al.* (2016) discussing the pressure on clubs to achieve the highest positions in the league, and the study by Brenner and Theodore (2022) criticising the difficulties in balancing between financial goals and social performance (Brenner and Theodore, 2022). In addition, a recent study by Agostino and Thomasson (2024) underlined the strict interplay between financial and non-financial performance without emphasising the social reporting dimension. Research focusing specifically on sustainability reporting in football clubs is scarce and mainly focuses on the determinants of sustainability performance (e.g. Ribeiro *et al.*, 2019). Still, while we have observed an increased interest in acknowledging the social role of football (Hyndman and Liguori, 2024; Lapsley, 2024; Yiapanas *et al.*, 2024), the extent to which sustainability reporting is locally contextualised remains an unexplored area. In this study, we enter the field of sustainability reporting in football clubs, endorsing a processual perspective focused on how the idea of sustainability is translated and locally contextualised in the club.

3. Sustainability reporting as a translation process

There are different ways to study how organisations adapt and implement new ideas. Research on sustainability reporting has traditionally been dominated by studies focusing on legitimacy (Unerman and Chapman, 2014), often grounded in neo-institutional theory. Organisations are seen as conforming to external expectations, such as societal norms, professional standards and regulatory requirements, to gain or maintain legitimacy (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Cho *et al.*, 2015). Within this framework, reporting practices are viewed primarily as symbolic acts of alignment, often decoupled from operational change.

While such insights remain valuable, they offer a limited view of agency and struggle to explain variation in how sustainability is practised and narrated across settings, and translated into documents, numbers and words. According to the new institutional sociology and the concept of isomorphism, ideas such as “sustainability” or “reporting” are considered as relatively stable entities that travel intact from a source (such as global standards) to a target (i.e. football clubs), without considering how ideas mutate, fracture or are resisted in local contexts. Moreover, neo-institutional approaches tend to focus on convergence and isomorphism, underemphasising how organisations creatively adapt or subvert institutional pressures (Lounsbury, 2008).

According to Unerman and Chapman (2014), more depth and variation in theoretical perspectives regarding sustainability reporting research are needed. To address this gap in the current research, as well as to respond to the call by Bebbington and Unerman (2018, 2020) on the need to investigate further the role of accounting research within the field of sustainability reporting, this paper takes its point of departure in translation theory, particularly the Scandinavian institutionalism proposed by Czarniawska and Joerges (1996). At its core, translation theory challenges the idea that organisational innovations or practices diffuse unchanged. Instead, it sees organisational life as a continuous process of interpretation, negotiation and adaptation, a dynamic in which ideas are not merely adopted but remade.

The origins of translation theory lie partly in Actor-Network Theory (ANT), particularly Latour’s (2005) notion of translation as the displacement and transformation of meaning through networks of actors and inscriptions. However, in ANT, there are no stable categories; meaning emerges through material and semiotic mediations. Robson (1992) imported this insight into accounting, showing how calculative devices such as budgets or performance metrics both translate and transform organisational intentions. Scandinavian institutionalists have diverged from ANT in important ways. While they maintain an interest in mobility and mutation, they retain a more structured view of organisational fields and recognise that ideas travel through specific carriers (such as consultants or professional associations), often embedded in scripts or models. For Czarniawska and Joerges (1996), an idea becomes materialised through three stages: disembedding from its original context, objectification into a portable form (e.g. a report format) and re-embedding in a new context, where it is reinterpreted.

Following this perspective, this study conceptualises sustainability reporting in football clubs as an act of translation through which the sustainability idea is contextualised in the clubs. Translation theory underlines the importance of local and social dynamics (Røvik, 2016; Czarniawska and Joerges, 1996), favouring the translation and adaptation of ideas when they circulate. The same idea can, therefore, produce different versions once it enters local contexts because of the involvement of actors who actively carry, reinterpret and reconfigure new organisational elements into their specific organisational and cultural contexts (Czarniawska and Joerges, 1996). As such, translation scholars acknowledge that the same idea produces different outcomes in different contexts, and a wide array of studies have investigated how ideas transform into practices in their local contexts (Sahlin-Andersson, 1996). To explain how ideas travel from mere ideas to actions that are institutionalised and embedded in the local context, Czarniawska and Joerges (1996) propose the notion of contextualisation.

Contextualisation refers to “translating an abstract representation into concrete materialised practices in a recipient context” (Røvik, 2016, p. 294). Research shows that these practices can take various shapes and forms (Nielsen *et al.*, 2020). Building on contextualisation, by studying how ideas are translated into practices in organisations, we can further our understanding of how the local context influences the translation of ideas.

A literature review by Røvik (2016) proposes an instrumental approach to the study of contextualisation, with the author outlining three translation activities: reproducing, modifying and transforming. Reproducing involves direct copying with minimal changes, ensuring a faithful replication of the original idea. Modifying adds new elements or omits parts of the original idea to fit the new context better, striking a balance between fidelity and

adaptation. Transforming entails radical changes, altering the idea significantly to achieve a comprehensive fit in the new setting. These activities help organisations translate and adapt ideas effectively to enhance contextual relevance and achieve desired outcomes. As shown in a recently published study by [Neumann et al. \(2024\)](#), this approach can also be used to analyse how organisations translate ideas, and this is also how it will be used in this study.

Our use of translation theory, and contextualisation specifically, is not merely terminological but conceptual and methodological. We adopt it because we are interested not in whether sustainability reporting happens but how it is constructed, narrated and stabilised in context. We do not treat “social sustainability” as a pre-given category; rather, we explore how it is made intelligible and reportable in two football clubs embedded in distinct local and institutional settings. This perspective enables us to analyse heterogeneity without reducing it to failure or deviance. Moreover, translation theory helps us move beyond binaries, such as symbolic versus substantive or compliance versus innovation, towards a more processual and situated account of organisational change. In this sense, our framework aligns with recent calls in accounting research to embrace contextual complexity and political reflexivity ([Jacobs and Cuganesan, 2014](#); [Bebbington and Unerman, 2020](#)).

4. Methodology

This study is a longitudinal comparative case study ([Eisenhardt, 1989](#); [Yin, 2014](#)) of two football clubs in Sweden and Italy: Malmö and Bologna. The choice to study these two clubs was made in 2018 when the study commenced. At that time, the focus was on studying the relationship between different governance structures and how that influenced performance ([Agostino and Thomasson, 2024](#)). During the first round of interviews, in 2019, the authors discovered that both football clubs, albeit in different ways, worked with and reported on activities related to social sustainability. As the study progressed, the focus of the football clubs on social sustainability became even more evident. Therefore, the decision was made to conduct a second round of interviews in 2024, focusing on this sustainability reporting topic only and following up on the insights from the interviews in 2019. It is important to underline that the choice to have two clubs from two different countries is driven by the need to have different local contexts but the same international context of European regulation on sustainability. This allowed us to grasp how the same idea of sustainability, even in terms of UEFA regulation on sustainability, is translated into two different local contexts, the Italian and the Swedish ones, where football plays a pivotal role in society.

This comparative case study follows the model of case study research by gaining insights from multiple sources ([Yin, 2014](#)). These include interviews with key actors within city management and the football clubs, documents, media reports and observations. We conducted semi-structured interviews twice, first in 2019 and then again in 2024. During the first round of interviews, a total of 28 semi-structured interviews with elected council members, city managers, journalists, club management members and club supporters were conducted. During the second round, two semi-structured interviews were conducted with representatives from Malmö FF and two with representatives from Bologna FC. Each interview lasted between 40 and 90 minutes.

Our pre-prepared questions for the football clubs addressed the following topics during the first round of interviews: how the football clubs report on financial as well as non-financial performance, the purpose behind how they chose to report on performance, the relationship between performance and measurement, the relationship between financial and non-financial performance, the governance structure and the club’s overall strategy. Questions to representatives from the hosting city and other stakeholders (including media) focused on the role of the football club in the city and the character of that relationship. The questions asked during the second round of interviews focused only on how the club worked with and reported on social performance.

The second source of data was documents and media reports, including strategic reports, annual reports, and confidential documents provided by the organisations. Documents such as these were included in the study's first and second phases. The difference is that while the first phase focused on financial and non-financial performance, the second phase focused only on gathering documents related to social sustainability. These documents were accessed via the Internet or obtained during face-to-face interviews. They played a double role: supporting the interview preparation and gaining further insights from the face-to-face meetings.

The data were processed and analysed in what can be described as a three-step process. Firstly, the empirical material from the two cases was analysed. The focus of this analysis was to identify different phases in adopting social reporting in the two football clubs (Røvik, 2016; Nielsen *et al.*, 2020) and practices that derived from the translation of the idea of social reporting (see Tables 1 and 2). Secondly, each case was analysed separately, focusing on identifying translation activities and rules as described by Røvik (2016) (see Tables 3 and 4). For the third step, the results from steps one and two for each case were combined, and a comparative analysis of the two cases was conducted.

In the following sections, the results from the longitudinal analysis of the two case studies are presented separately. We start in Sections 5 and 6 by presenting the principal phases identified in contextualising sustainability reporting for the two cases studied. The presentation of the phases includes an overview of the main sustainability activities and the rationale behind them, as well as the practices and organisational arrangements supporting the implementation of these activities. Thereafter, we apply the framework first presented by Røvik (2016) and later developed further by Neumann *et al.* (2024) to the two cases separately, and then, as a final step, we conduct a comparative analysis of the results from the two case studies, which is presented in Section 7.

5. Bologna FC – outside-in contextualisation

The case of Bologna FC illustrates a process of outside-in contextualisation, in which the idea of social sustainability is translated into organisational practices and reporting structures, primarily in an attempt to adapt and react to external pressures. Using Røvik's (2016) typology, we trace how the idea of sustainability was first modified for local purposes, later adapted to respond to the COVID-19 pandemic and eventually transformed through regulatory

Table 1. Phases of contextualization in the case of Bologna

Phase	Main sustainability activities	Calculative practices	Organisational arrangements	Rationale for sustainability activities
Modifying social sustainability for fan nurturing (2018–2020)	CSR initiatives (mainly young and children)	Number of supporters	No organisational area on sustainability. Activities managed in a heterogeneous way	To engage with young and local communities to nurture a fan base
Modifying social initiatives in response to the pandemic (2020–2022)	Initiatives enlarged at hospitals and local communities	Number of initiatives developed and people attending them	No organisational area on sustainability, but a new dedicated role: Senior and Social Project Manager	To contribute to local recovery from the pandemic
Transforming under regulatory pressure (2023-ongoing)	Initiatives that tackle social and also environmental actions	They are starting data collection for KPIs and sustainability reporting	One organisational area devoted to sustainability and a sustainability manager	To comply with UEFA pressure

Table 2. Phases of contextualisation in the case of Malmo FF

Phase	Main sustainability actions	Calculative practices	Organisational arrangements	Rationale for sustainability activities
Reproducing social sustainability to foster community identity (2018–2020)	CSR initiatives (young, children and unemployed)	No KPIs in place	Sustainability officer since 2013. MFF in society launched in 2003–2004 and continues to develop Strategic focus on social sustainability	To work with and for the city and be a member of the local community
Modifying for visibility (2020–2022)	CSR initiatives increase in scale and scope	Developing ways to measure sustainability	Increase in scope and scale. As sustainability-related activities increase, so does the number of people working on the issues	Working with sustainability is a win-win. Society wins and the club wins
Transforming for mutual gains (2023–ongoing)	Initiatives that tackle social, but also environmental issues (physical sustainability)	KPI in place and sustainability reports published	Not only a sustainability officer but gradually becoming an integral part of the organisation	Dual, be a forerunner, but also comply with external pressure, national and international, including UEFA

Table 3. Translation activities, practices and rules in the case of Bologna

Phase	Translation activity	Practices	Rule
Modifying social sustainability for fan nurturing (2018–2020)	Modifying	Bologna FC replicated over time the existing social initiatives for youth and children without significant modifications between initiatives. KPI on the number of supporters. No reporting in place	Copying: The practices were directly copied without major changes, maintaining the original idea's fidelity. Sustainability is seen as a strategy to keep the fan base
Modifying social initiatives in response to the pandemic (2020–2022)	Modifying	Expanded CSR initiatives to include contributions to hospitals and local communities. KPI on the number of people attending initiatives. No reporting in place	Addition: New elements were added to the existing practices in response to the pandemic, modifying them to meet new needs. Sustainability becomes more linked to the local community
Transforming under regulatory pressure (2023–ongoing)	Transforming	Introduced a sustainability manager and developed KPIs to comply with UEFA regulations. KPIs collected internally, but a reporting for the general public is still under development	Alteration: The practices were significantly transformed to comply with regulatory pressure. It is first in this phase that reporting appears. It takes the form of a list of initiatives. initiatives

Table 4. Translation activities, practices and rules in the case of Malmo FF

Phase	Translation activity	Practices	Rule
Reproducing social sustainability to foster community identity (2018–2020)	Reproducing	Malmo FF continued its tradition of social engagement with initiatives like the Football Academy and the Career Academy	Copying: The initiatives were faithfully reproduced without significant modifications, aligning with the club's tradition. Sustainability is present and embedded in the club's strategy
Modifying for visibility (2020–2022)	Modifying	Expanded CSR initiatives and developed methods to measure social impact	Addition: New elements were added to improve existing practices and measure the impact of sustainability activities
Transforming for mutual gains (2022–ongoing)	Transforming	Integrated detailed KPIs and published sustainability reports to respond to regulatory pressures	Alteration: Practices were transformed to include new environmental initiatives and a stronger emphasis on reporting, maintaining a proactive commitment

compliance. Each phase is characterised by distinctive translation activities, varying rationales and shifting organisational and reporting practices.

5.1 Phase 1: *modifying social sustainability for fan nurturing*

Phase 1 refers to “Modifying social sustainability for fan nurturing”: In Røvik’s terms, this phase is characterised by *modifying* existing templates as Bologna FC borrowed CSR ideas widely recognised in the football industry but adapted them to reinforce its strategic focus on the local fan base.

Phase 1 occurred in the pre-COVID phase, when the club engaged in a process of *modifying* generic CSR logics to fit its local reality and commercial need, resulting in a social sustainability aimed at activating local initiatives to nurture a new fan base. This new fan base would eventually become full Bologna FC supporters and revenue-generation contributors. Social sustainability was operationalised into a set of initiatives that targeted schools and young people. Specifically, these initiatives comprised summer camps for school children to organise activities during the holidays, opportunities to bring school children to the stadium in privileged positions to watch matches, the establishment of a youth female football team and a kids’ club organising activities for children.

The primary purpose of these initiatives was to cultivate a fan base that would participate in football matches and thus become a source of revenue generation. The club’s CEO clearly articulated this intent:

We are aware we are not among the top football teams in Serie A, which have supporters from every part of the world, with tourists interested in attending a football match or simply making a tour of the stadium. If a team like Bologna wants to survive, it needs to leverage the local dimension and work strongly with actual and potential fans. We need to capture potential fans when they are children, forging them with a sense of identity with the football club. We need to give them emotions, like meeting football players, watching a football match in the front line, and so on. Giving them emotions and letting them identify with the club is a matter of giving them emotions. We strongly work on these issues.

These initiatives were associated with measuring a major key performance indicator (KPI) represented by the number of supporters. This measure was used to quantify the effectiveness of the implemented initiatives in terms of new individuals converted into supporters. This KPI was used for internal monitoring, while the sustainability initiatives in place were narrated on the website and across social media channels to legitimise the club's active social role.

From an organisational perspective, the marketing function was responsible for managing these activities, not through a dedicated office but with individuals assigned to implement and carry out these tasks. This organisational structure and the inclusion of these individuals within the marketing staff underscore the commercial and promotional purpose of these activities.

This stage reflects a modification form of *translation*. Translation is driven by the desire to secure legitimacy and visibility rather than to embed social responsibility as a core organisational value. The idea of social responsibility is translated into commercial logic. There were no structured reporting mechanisms, no designated sustainability personnel and no externally shared KPIs. The club used narrative disclosures on its website – for instance, the kids' club was presented as “a space for young fans to learn the club's values and build their loyalty” [Bologna FC website]. Here, sustainability was not a normative concept but a rhetorical label used to frame fan engagement initiatives, translated for strategic visibility rather than social impact. As such, the practice of social reporting was absent; sustainability was performed through action but not formalised into a set of disclosures.

5.2 Phase 2: modifying social initiatives in response to the pandemic

The outbreak of COVID-19 triggered a new wave of *modifying* translation activities, as Bologna FC shifted its focus from fan development to community solidarity. The club responded by expanding the scope of its social initiatives, delivering meals to families in need, collaborating with hospitals and supporting vaccination campaigns.

On the one hand, the football club increased the amount and the typology of initiatives related to sustainability. The sustainability initiatives developed during this period were distinguished by their primary orientation towards contributing to the city's recovery from the effects of COVID-19. Thus, this period marked an expansion of initiatives that were still focused on the social sustainability theme, while initiatives related to environmental sustainability were not observed.

When asked about how projects were identified and why these initiatives were launched, the following response was provided:

Projects are identified based on the needs of the moment and the specific period, conceived by the marketing office in collaboration with the communication and administration departments for their subsequent realisation. The aim is to constantly work to show that Bologna is not just a football team but a club that also cares for the community and the territory.

Similar to phase 1, the initiatives were managed within the marketing team. However, unlike before, a person dedicated to these activities was appointed. This phase represents a further modification of the club's social sustainability narrative. The rationale for action shifted from commercial logic to an emphasis on collective responsibility and inclusion, encapsulated in the club's slogan, “We are one”, indicating the football team's desire to be a vehicle for community inclusion. The initiatives were specifically aimed at fostering social recovery and revitalisation from the impacts of COVID-19. Through social initiatives for the city, Bologna FC demonstrated a concerted effort to contribute significantly to the well-being of its community during a time of global crisis. These efforts highlight the club's dedication to social sustainability, prioritising immediate response to the pandemic's challenges over environmental sustainability initiatives. This strategic focus underscores the club's commitment to leveraging its resources to support the community's recovery and highlights its integral role beyond sports, embodying the principle that “We are one”. Through such initiatives, Bologna FC sought to emphasise not only its identity as a football club but also its

broader social responsibility and impact on community and territorial welfare. In terms of sustainability reporting, a proper document to report on these activities was not in place. Initiatives were communicated through press releases and website stories without consolidated metrics or structured evaluation. Internally, basic data such as the number of meals delivered or families supported were tracked, but no systematised reporting framework was in place. This phase illustrates how crisis conditions served as a moment of symbolic repositioning, in which the idea of sustainability was recontextualised to highlight proximity and solidarity, yet still not operationalised in formal accountability structures. The translation remained reputational and communicative but not yet part of the daily routines and practices of the organisation.

5.3 Phase 3: transforming under regulatory pressure: the impact of UEFA and CSRD

A decisive shift towards *transforming* translation activities occurred following the introduction of UEFA's Football Sustainability Strategy (UEFA, 2023) and the impending implementation of the CSRD. These external pressures compelled Bologna FC to move beyond ad hoc initiatives and undertake significant organisational and procedural changes. Phase 3, which began in 2023, coincided with the approval of the UEFA Football Sustainability Strategy. This UEFA document mandated the introduction of the sustainability manager role within football teams and the necessity of adhering to a set of sustainability requirements, monitored through KPIs, to participate in European competitions. The UEFA sustainability strategy comprises 11 intervention areas (areas 1 to 7 on human rights and areas 8 to 11 on environmental rights) in the sustainability domain and includes 66 KPIs.

These regulatory pressures have substantially altered the nature of activities and the organisational structure and have led to the introduction of a set of KPIs at Bologna FC.

First, starting from 2022, the sustainability manager position was introduced in compliance with the regulatory requirements. The organisational unit comprises three individuals and one manager. From an organisational chart standpoint, the unit is consistently positioned within the marketing division, although the implemented actions are cross-functional across the organisation.

The implemented actions encompass social sustainability initiatives as well as environmental ones. The social sustainability initiatives build upon actions initiated in previous years and include, for instance: initiatives to support individuals with disabilities, such as the Bologna for Community project; initiatives supporting hospitals, both paediatric and general; and assistance to families in need within the local community.

In addition to these socially oriented initiatives, environmentally focused initiatives have been introduced, such as reducing plastic usage at the stadium and training centre, menu offerings at the training centre featuring locally sourced agricultural products and distribution of eco-friendly bags within Bologna FC stores.

Regarding the selection process for projects, the sustainability manager responded as follows:

Some projects are selected based on sponsorships and their alignment with these themes. For example, we have a sponsor in the automotive sector, allowing us to activate carpooling initiatives to enable fans to reach stadiums.

Concerning the strategy employed to identify the trajectory in sustainability, insights from the sustainability manager interview highlighted regulatory pressures:

We face two significant pressures in sustainability. The first comes from UEFA and its 11 policies and corresponding KPIs to comply with in European competitions. The second arises from the CSRD regulations. We seek to understand how to comply with these regulations while advancing existing projects.

Lastly, regarding KPIs, although data collection has begun for regulatory purposes, as mentioned above, there is currently no sustainability report available to the general public:

At present, we do not have a sustainability report. We plan to publish it in 2025, especially as it will likely be required by the CSRD.

Currently, there is a page on the website listing projects, but KPIs are being collected for internal purposes only. This phase of transforming translation demonstrates how regulatory demands can catalyse substantial changes in reporting infrastructure and organisational routines yet also create new tensions. The transformation at Bologna FC is, at present, more about satisfying external mandates than about an internalised commitment to social sustainability. This partial transformation raises critical questions about the nature and limits of accountability – questions that, as the discussion will show, are central to understanding both the potential and the pitfalls of sustainability reporting in football.

As illustrated in [Table 3](#), across all phases, Bologna FC displays a pattern of outside-in contextualisation, where sustainability is not a pre-existing organisational value but a construct mobilised through translation in response to reputational and regulatory stimuli. In Phase 1, the idea was modified to support commercial aims. In Phase 2, it was adapted rhetorically to match the emotional tone of the pandemic. In Phase 3, it is now being transformed structurally but under external compulsion.

This trajectory reinforces the idea that reporting is not a neutral mirror but a selective, negotiated construction of visibility ([Power, 1991](#)). The case also reveals the discrepancy between operational practice and representational practice: many initiatives precede reporting, yet their visibility is contingent on regulatory frameworks. This renders Bologna FC an illustrative case of outside-in reporting translation, where sustainability is translated into practice before being translated into metrics and reports.

6. Malmö FF – inside-out contextualisation

The case of Malmö FF illustrates an inside-out contextualisation dynamic, where the idea of social sustainability emerges from intrinsic values and is gradually translated into structured practices and formal reporting mechanisms. Using [Røvik's \(2016\)](#) typology, we trace a trajectory from reproduction to modification and finally transformation, reflecting Malmö FF's proactive and strategic approach to embedding social sustainability.

6.1 Phase 1: reproducing social sustainability to foster community identity

Malmö FF has historically framed its social responsibility as part of its core identity. As early as 2013, the club's CEO publicly stated:

Social responsibility is part of our DNA, and the history of the club shows a wide range of examples of how Malmö FF has engaged in activities supporting refugees. ([Sydsvenskan, 2013](#))

This self-understanding reflects a longstanding relationship between the club and the city, where football is seen as a vehicle for social development. The club's mission statement in 2018 reinforces this orientation:

Malmö FF and football are things that engage people; because of this, we have a unique opportunity to reach beyond the realm of sports. We want to explore the inherent potential of football to unite people and work for a better society.

Social sustainability has long been integral to Malmö FF's identity. The club's historical commitment to community engagement was formalised in the early 2000s with the establishment of the "MFF in Society" platform. This phase is best described as reproduction: longstanding values were translated into practices aligned with Malmö's social development goals, particularly through collaboration with the municipality.

Two flagship projects exemplify this approach. The Football Academy aimed to improve educational outcomes and provide youth opportunities, while serving as a potential talent pipeline. The Career Academy connected job seekers with employers via Malmö FF's corporate network. Both initiatives were co-designed with the city and served as vehicles to reinforce the club's role as a community anchor.

Interviewees consistently emphasised the club's responsibility to "give back" to society, and the city commissioner highlighted the long-term benefits of these projects for Malmö. In this phase, sustainability was enacted as a strategic extension of community integration, not as a response to external pressure. Reporting was limited to descriptive information on the club's website and in its promotional materials.

6.2 Phase 2: *modifying for visibility*

During the second phase, Malmö FF scaled up its sustainability work in both scope and visibility. New projects, such as "Give Racism a Red Card", were introduced in collaboration with local schools, aiming to raise awareness about discrimination and children's rights. The growing complexity of these initiatives led to the expansion of the sustainability team and increased internal discussions about how to measure and communicate social impact.

In 2021, the club published its first sustainability report, signalling a shift to modification. While the initial report lacked KPIs, it represented a deliberate effort to formalise how social activities were narrated to stakeholders. According to the club's sustainability officer at the time:

It is a long-term strategic commitment. We, therefore, choose carefully what activities we engage in. It is a way for the football club to give something back to society.

In parallel, Malmö FF initiated a collaboration with academic researchers to develop methods for evaluating the societal impact of its programmes. The aim was not only to improve internal learning but to strengthen legitimacy in relation to external stakeholders:

The idea is that we, through the techniques developed, will be able to account for how Malmö contributes to society. This is a tool we can use to communicate to our stakeholders that we do not only cost money, but we also give something back to society. (Sustainability Officer, 2018)

This phase coincided with notable sporting success, including league titles and Champions League participation, which increased the club's public profile. Malmö FF actively leveraged this visibility to attract corporate partners and enhance its reputation by demonstrating its commitment to social sustainability. The process of contextualisation here involved the strategic modification of reporting practices to align with broader institutional expectations while staying true to the club's community-based mission.

6.3 Phase 3: *transforming for mutual gains*

The third phase marks a transformation, where Malmö FF integrated social sustainability into core organisational routines and reporting systems. In 2023, the club began linking its social initiatives to the Agenda 2030 SDGs, specifically SDG 4 (quality education) through the Football Academy and SDG 8 (decent work) through the Career Academy. KPIs were developed for both and included in the 2024 sustainability report.

The club also deepened its internal structures. A network of "sustainability ambassadors" – one from each department – was established to coordinate sustainability efforts. Regular meetings and planned staff training aim to embed sustainability into day-to-day practices. The target audience for the reports includes both local stakeholders and corporate partners. As noted by the head of MFF in Society:

We have noticed how several of our corporate partners use the partnership and involvement in the Career Academy to show their stakeholders how they collaborate with society. They use our sustainability report to show their stakeholders what they do.

External pressures have also increased, especially from UEFA and the Swedish Football League, which now require clubs to appoint sustainability officers and align with reporting standards. Malmö FF is well-positioned in this regard, having hired its first sustainability officer already in 2013. As the current officer explains:

It is currently only B criteria, but we anticipate that UEFA will put more focus on this in the coming years. (Sustainability Officer, 2024)

Unlike Bologna FC, however, Malmö FF does not treat regulatory compliance as the primary driver of sustainability work. Instead, such frameworks are interpreted as additional tools to support already institutionalised practices. The club has also assumed a leadership role internationally: its CEO now chairs UEFA’s ECA group on sustainability.

New initiatives, such as “The Team for Everyone” (*Laget för alla*) and “Football at Night”, further exemplify Malmö FF’s commitment to using football as a tool for social inclusion, especially in socioeconomically challenged areas.

7. Comparing the contextualisation dynamics of Bologna FC and Malmö FF for social sustainability reporting

Using translation theory as a lens for the analysis (Røvik, 2016), we have observed two different translation dynamics to contextualise the sustainability idea into the local contexts of the two clubs, with different implications regarding the contextualisation of sustainability reporting (see Table 5). The discussion focuses on the following topics: the motives and logics behind translation, the translation of social sustainability into local practices and, finally, the development of supporting practices and reporting infrastructure.

7.1 Motives and logics

Bologna FC followed an outside-in logic of contextualisation. Social sustainability emerged not from intrinsic values but in response to different external pressures, initially commercial

Table 5. Comparative analysis of Bologna FC and Malmö FF through the lens of translation theory

Dimension	Bologna FC	Malmö FF
Translation Logic	Outside-in: Sustainability adopted in response to external pressures	Inside-out: Sustainability developed as part of intrinsic club values
Primary Motivation	Extrinsic: Driven by marketing, reputational and regulatory incentives	Intrinsic: Rooted in historical mission and community engagement
Initial Activities	Youth and CSR events focused on fan engagement and loyalty building	Football and Career Academies with educational and social aims
Evolution Over Time	Reactive: Adjusted to COVID-19 and UEFA mandates	Proactive: Strategically expanded social programmes and partnerships
Role of Regulation	Key driver of change in Phase 3; prompted formalisation of practices	Supplementary role; regulations aligned with existing commitments
Organisational Structures	Sustainability unit created post-2022; integrated in marketing	Dedicated unit (“MFF in Society”); sustainability ambassadors across departments
Reporting Practices	Ad hoc communication via website; full reports under development	Formal sustainability reports since 2021; strategic and detailed
Use of KPIs	Limited use; internally tracked but not publicly shared (yet)	Integrated with SDGs; used for external and internal accountability
Strategic Integration	Low: Sustainability remains peripheral to core mission	High: Social sustainability embedded in identity and strategic goals
Role of Local Context	Moderate: Local needs acknowledged, but actions driven externally	Strong: Deeply intertwined with city governance and societal development

(fan engagement), then reputational (COVID-19) and, eventually, regulatory (UEFA and CSRD). The translation of the sustainability idea occurred reactively to meet shifting expectations and enhance legitimacy. In Røvik's (2016) terms, Bologna's process evolved from modification (commercial CSR) to transformation (regulatory compliance) but with low internal alignment.

Unlike Bologna FC, where sustainability was translated reactively in response to external pressures, Malmö FF exemplifies a path-dependent, inside-out translation process in which reporting serves to amplify and consolidate existing practices. Reporting at Malmö FF serves not only to document activities but to reinforce identity, build legitimacy and support learning. It illustrates how translation can function as both a meaning-making and organising process, shaped by historical ties, community partnerships and strategic intent. Over time, Malmö FF has moved from reproduction (values-driven actions) to modification (aligned with SDGs) and, eventually, transformation (embedding KPIs and formal structures). The alignment between the idea and internal goals enabled a smoother translation process.

The analysis of the two cases demonstrates that social sustainability is not a fixed concept but one that is rendered intelligible and operable through local translations, ultimately utilising reporting to disclose or hinder emerging practices. Malmö and Bologna both mobilise youth development and anti-discrimination as social sustainability, but for very different strategic purposes – intrinsic community identity versus commercial legitimacy.

7.2 Translation of social sustainability into local practices

The comparative analysis shows how social sustainability is contextualised according to the organisational goals and sociopolitical environments of each club. Bologna FC translated social sustainability first into marketing and fan development (pre-COVID), later into emergency aid during the pandemic and, ultimately, into a compliance structure post-UEFA regulations. However, reporting remained fragmented and often symbolic. Metrics and KPIs were only introduced recently and a publicly accessible social sustainability report was not available at the time of the study. Organisational structures (e.g. the sustainability unit) were added as mandated rather than as a strategically embedded choice.

Malmö FF, on the other hand, has contextualised social sustainability as a means of promoting social cohesion and urban development, closely collaborating with the city and integrating activities into the club's long-term strategy. This resulted in both a broader range of initiatives and a more coherent reporting structure. Malmö published a sustainability report as early as 2021, began KPI development in 2023 and aligned its actions with the Agenda 2030 SDGs.

The cases show that social sustainability reporting is not a neutral act of disclosure but a contextualising translation, shaped by internal and external dynamics. Even the presence of a common European regulation did not favour isomorphic behaviour as an institutional perspective would suggest; rather, the adoption of a translation perspective allows us to shed light on the heterogeneity of the local contextualisation of international pressure. Malmö's proactive approach exemplifies transformative contextualisation, whereas Bologna's reactive posture results in fragmented translation led by external rules.

7.3 Development of supporting practices and reporting infrastructure

According to translation theory, for an idea to take root, it must be materialised into organisational forms, calculative practices and routinised actions. Bologna FC lagged in this respect. Practices such as internal KPI monitoring and appointing a sustainability manager were introduced only in response to UEFA and CSRD requirements. Even as recently as 2024, KPIs were tracked but not publicly reported. The reporting function remained decoupled from core operations. Malmö FF, in contrast, had already institutionalised its social sustainability practices. It built dedicated structures (e.g. the "MFF in Society" team and sustainability ambassadors), developed reporting formats and initiated measurement frameworks in

collaboration with researchers. The club used reports both for internal evaluation and external stakeholder engagement, including sponsors and local government.

The results of the comparative analysis thus support Røvik's (2016) assertion that successful translation depends on the alignment between the idea and the organisation's mission, as well as the competence and commitment of translation agents. While both clubs operate under UEFA and EU frameworks, their reporting practices diverge significantly due to differences in the translation processes. Malmö internalises sustainability as part of its strategic fabric, while Bologna exhibits compliance without integration. Thus, superficial similarity masks deep organisational heterogeneity, challenging assumptions of convergence in reporting practices.

Through the lens of translation theory, this comparative analysis reveals that social sustainability reporting is not a one-size-fits-all process but, rather, a locally adapted, socially constructed practice, even with the presence of the same international pressure. Malmö FF's inside-out approach reflects a proactive, value-driven transformation, while Bologna FC's outside-in approach demonstrates a reactive and more compliance-oriented strategy. This distinction underscores the central theoretical insight that social sustainability reporting is not just about metrics or disclosure but about how ideas are translated, institutionalised and contested within unique organisational ecologies. In both cases, reporting acts as a selective construction of visibility. Malmö's reporting emphasises empowerment, while Bologna's, when available, focuses on regulatory checkboxes. Neither discusses potential negative impacts (e.g. youth exclusion, club violence), illustrating how translation involves both strategic silencing and articulation.

8. Conclusion

Football clubs are pivotal in promoting social sustainability within their communities, engaging in activities far beyond the football match. They are integral parts of city life and contribute to community identity (Hyndman and Liguori, 2024; Lapsley, 2024), so they have significant potential to influence social cohesion and local development through their visibility and impact. Despite this, the limited literature addresses how these clubs report on their social sustainability initiatives. This gap is significant given the clubs' potential to drive social change.

This study aimed to bridge this gap by examining how two football clubs belonging to the same international context, but different local contexts, translate the idea of sustainability to their local contexts and organisational reporting. The results delineate two distinct approaches to sustainability reporting: inside-out and outside-in. Malmö FF's inside-out approach reflects a proactive integration of sustainability into its strategic and operational practices, with reporting that aligns closely with its social initiatives through clear KPIs and strategic alignment. In contrast, Bologna FC's outside-in approach, mainly influenced by external regulatory pressures, demonstrates a more reactive stance. Sustainability practices and reporting are less integrated here, highlighting a potential misalignment between social actions and reporting.

This paper has conceptualised sustainability reporting not as a mere reflective or communicative exercise but as a situated act of contextualisation (Røvik, 2016), where abstract and contested concepts are rendered reportable and legitimate within complex organisational, regulatory and sociocultural fields. Moreover, our study also identifies the controversies of social sustainability reporting, showing how both clubs, despite their commitment (although different) towards social sustainability reporting, often strategically silence or omit contentious issues such as the psychological risks and exclusions of youth academies, the persistence of historic hooliganism or discrimination or broader negative externalities of the football industry. This reflects a tendency in football and accounting to foreground success stories and positive impacts while marginalising or depoliticising problematic aspects (Baxter *et al.*, 2019; Burns and Jollands, 2024; Wiseman, 1982; Cooper and Johnston, 2012).

We offer four main contributions to the literature on sustainability reporting, translation theory and social and environmental accounting.

The *first* contribution relates to social sustainability reporting as a process of contextualisation and translation. Traditional views of social sustainability reporting, particularly in the accounting and management literature, have often focused on assessing the accuracy, completeness or symbolic or substantive nature of disclosures (Adams, 2004; Milne and Gray, 2013). While this literature has been invaluable in exposing the performative or legitimacy-seeking motives behind reporting (Cho *et al.*, 2015; O'Dwyer, 2005), it often implicitly assumes that sustainability is a coherent, stable construct whose meanings are already resolved. Following this perspective, sustainability reporting becomes an act of disclosure and external accountability towards a multiplicity of stakeholders.

In contrast, the present study adopts the Scandinavian translation theory perspective, which conceptualises ideas as inherently unstable and subject to reconstruction as they move across time, space and institutional boundaries (Czarniawska and Sevón, 2005; Røvik, 2016). Within this framework, the contextualisation of social sustainability reporting refers to how abstract notions (specifically social sustainability) are made actionable through selective interpretation, adaptation and inscription in localised reporting practices. In this light, we show that translation is not a neutral or linear process: it produces hybrid, sometimes contradictory practices that may satisfy regulatory requirements without necessarily producing genuine change.

Empirically, our study shows how Malmö FF engages in a transformative contextualisation: sustainability is deeply tied to the club's community identity and historical mission, becoming an integral part of its internal strategy. Reporting practices have emerged not from regulatory pressure but from internal sense-making, later aligning with SDGs and UEFA metrics. Conversely, Bologna FC exemplifies a reproductive form of contextualisation, where reporting practices have emerged in response to UEFA's financial sustainability regulations and indicators are adopted with minimal internal integration or reflection. This contrast illustrates Røvik's (2016) typology of translation activities, namely reproduction, modification and transformation, applied to the construction of the reports themselves. Our contribution lies in acknowledging that social reporting is not merely a disclosure and external accountability practice but represents a contextual process, where vague and poorly defined ideas such as social sustainability are translated into reporting practices according to a given and specific local context.

A *second* contribution lies in our critical engagement with the concept of social sustainability, a dimension of sustainability that remains under-theorised, loosely defined and politically charged (Bebbington and Uneman, 2018, 2020; Gray, 2010; Abhayawansa *et al.*, 2021). Unlike environmental sustainability, which has seen more standardised metrics and frameworks, social sustainability continues to encompass a broad array of themes, from inclusion to health, education and social cohesion, without a universally accepted conceptual core.

Our study responds to this ambiguity of the social sustainability concept not by attempting to "fix" the definition of social sustainability but by showing how its very vagueness enables translation and appropriation. In both clubs, we observed how initiatives such as youth academies, educational programmes and anti-discrimination campaigns were labelled as contributing to social sustainability but with divergent rationales, audiences, narratives and metrics and a different approach to reporting. Malmö FF drew on its longstanding community mission to frame its social impact through SDG-aligned indicators, emphasising empowerment and inclusion. In contrast, Bologna FC emphasised initiatives that could mobilise youth loyalty and future ticket sales, thus intertwining social sustainability with market-building logic.

This analysis aligns with and extends prior work on the discursive construction of sustainability (Tregidga *et al.*, 2014), showing that the "social" in social sustainability is not a given but a category in flux, shaped by the institutional field, organisational identity and

regulatory attention. This process is not immune from conflicts or contestation; in fact, the very elasticity of “social sustainability” enables both creative engagement and strategic ambiguity, making the concept a terrain for negotiating legitimacy, stakeholder expectations and even silencing criticism. Our study thus cautions against an uncritical uptake of the term and calls for a more genealogical approach to how sustainability ideas are mobilised in practice.

A *third* contribution addresses the politics of reporting and the selective visibility it affords. As Power (1991, 1997) has long argued, accounting and reporting are not merely tools of transparency but mechanisms of boundary-drawing, what is seen, what is known and what is silenced.

Our empirical cases demonstrate that sustainability reports act as arenas of negotiation, through which football clubs seek to construct legitimacy vis-à-vis external stakeholders, including fans, sponsors, regulators and local governments. Malmö FF’s reporting selectively emphasises its youth programmes, female football teams and anti-racism campaigns. Bologna FC presents social initiatives in ways that suggest inclusivity and community engagement, despite their instrumental aims. However, both cases illustrate a selective omission of contentious or ambivalent issues. Neither club discusses the potential harms of youth academies, despite widespread evidence that most enrolled youth do not make it professionally, which can potentially lead to disillusionment or negative mental health outcomes (see Baxter *et al.*, 2019). Similarly, there is no mention of historical hooliganism, racism or reputational risks associated with fan behaviours, which have been central concerns in football governance (Burns and Jollands, 2024).

This strategic silencing echoes Wiseman’s (1982) early findings that corporate reports emphasise positive contributions while omitting negative impacts, especially in the social and environmental domains. Our findings further illustrate how translation and contextualisation shape not only what is disclosed but what is possible (or acceptable) to disclose, reinforcing the performative dimension of reporting as a form of “vulgate accountability” (Cooper and Johnston, 2012), often more effective in creating the *appearance* of transparency and control than in delivering genuine social accountability. In this sense, reporting is not merely a communicative act but a ritual that structures inclusion, exclusion and contestation within the organisational field.

Finally, our study contributes to rethinking the assumption of institutional isomorphism in sustainability reporting. Much of the literature informed by institutional theory (DiMaggio and Powell, 1983; Rahaman *et al.*, 2004) interprets reporting convergence as a product of mimetic, coercive or normative pressures. While these forces are undoubtedly present, particularly in Bologna FC’s alignment with UEFA reporting requirements, our findings identify more nuances in this picture. The translation lens reveals that what appears as isomorphism (e.g. both clubs referencing SDGs or UEFA indicators) may conceal deep variations in internal motivations, framing strategies and performance narratives. Malmö’s sustainability reports are tied to internal strategic commitments and co-constructed with partners; Bologna’s practices remain decoupled from operational integration. These differences matter, not only for understanding reporting diversity but also for assessing the credibility, performativity and organisational change potential of such disclosures.

This supports recent calls in SEA research to move beyond surface compliance and examine the micropolitics of sustainability narratives (Trendafilova and McCullough, 2018; Bebbington and Unerman, 2020). Translation theory enables such an analysis by focusing on the creative agency, context-specific adaptation and discursive manoeuvring that shape reporting in practice. This also invites researchers and practitioners to interrogate who is empowered or marginalised by these processes, whose voices are heard, and how the boundaries of accountability are drawn and contested in practice (Lapsley, 2024; Yiapanas *et al.*, 2024).

While this study provides new insights into the translation of social sustainability within football clubs, its limitations open promising avenues for further research. Firstly, our analysis reveals how sustainability reporting is deeply shaped by organisational narratives and strategic

silences, but less is known about the everyday practices and micro-dynamics that occur “behind” the official accounts. Future research could engage with ethnographic or participatory methods to observe how reporting routines, internal negotiations and ongoing controversies play out in real time within clubs.

Secondly, our study highlights the selective construction of accountability yet does not fully address how different stakeholder groups (e.g. excluded youth, critical fans, local policymakers or grassroots organisations) experience, resist or reinterpret the official sustainability narratives. Further work could focus on these “other voices”, investigating how various actors challenge or subvert dominant translations of social sustainability and what forms of counter-accountability might emerge.

Thirdly, our findings raise questions about the consequences of “vulgate accountability” and ritualised reporting for organisational learning and social change. Future research could critically assess whether and how sustainability reporting leads (or fails to lead) to meaningful changes in club culture, governance and community relationships, moving beyond mere compliance to explore the potential for unintended or paradoxical outcomes.

Lastly, as the regulatory and institutional environment surrounding football and sustainability reporting continues to evolve (e.g. with the implementation of CSRD and the new UEFA frameworks), longitudinal and comparative research could examine how new standards and pressures reshape not just reporting but the very meaning of social sustainability in football. In particular, scholars might investigate how translation processes adapt or resist in the face of increasing digitalisation, datafication and stakeholder activism in sport.

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