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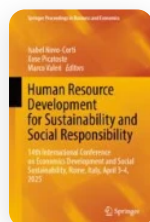
Corporate Governance and Corporate Social Responsibility of Spanish Football Clubs: Current Situation and Options for the Future

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Abstract

This article analyzes the application of Corporate Social Responsibility (CSR) and, more specifically, corporate governance within sports, emphasizing in professional football in Spain. From an institutional perspective, it addresses fundamental concepts of CSR and good governance. It also describes the legal framework applicable to good governance in sports, analyzing key legal instruments under both the Transparency Law and the Sports Law. Subsequently, the article extrapolates these to the practical case of football, reflecting on the role of governance structures and social pressures in adopting responsible practices. The objective is to offer a critical perspective combining theory and practice and proposing measures for a more transparent, sustainable management aligned with the social values sports should represent. In addition, it will analyze the impact of good governance and CSR practices in the creation of a sustainable business model around football.

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