



THE ACCOUNTABILITY OF FOOTBALL AS A FORM OF PUBLIC GOOD ON LOCAL COMMUNITIES: A PILOT STUDY

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Authors' Contribution: A – Study design; B – Data collection; C – Statistical analysis; D – Manuscript Preparation; E – Funds Collection

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Accepted for Publication: March 18, 2023

Published: April 28, 2023

DOI: 10.17309/tmfv.2023.2.15

Abstract

Study purpose. Football is a social phenomenon, especially due to the enormous use of the media and the economic and financial implications that derive from its complex sporting activities. Amateur sports associations (ASD) are part of this phenomenon since they represent socio-educational agencies that pursue the aims of sports training by adopting specific educational, social, and economic models. Individually, they have modest dimensions but considered in an aggregate manner, they present a significant and not negligible dimension in society. The purpose of the study is to try to understand the stakeholders' perceptions concerning the issues of youth football and the accountability that football, understood as a public good, produces in local communities.

Materials and methods. The study was conducted through a survey submitted to a sample made up by presidents and trainers of 112 amateur sports clubs in the province of Salerno, a city in Southern Italy. The survey includes two thematic sections. The first section presents 6 items, common for both presidents and trainers, about the various social and educational issues related to the practice of the sport. The second section presents 4 items, that analyse the contribution that the U.S. Salernitana 1919 football club, considered as a "public good", brings to the territory in terms of economic and social return. Validity and reliability were calculated. The collected data were analysed using the Chi-square (χ^2) test to check the correlation between the responses given by the stakeholders.

Results. The results show a concordance of opinions among the stakeholders regarding the most relevant educational aspects related to the practice of football, and the major critical issues involving the youth academy of U.S. Salernitana 1919 football club.

Conclusions. These results highlight the stakeholders' full awareness of the potential positive social effects of the presence of football ASDs in the territory, even considering the limitations of the study sample and the territorially circumscribed objective of the research.

Keywords: football, public good, local community, stakeholder.

Introduction

The value of sports has grown rapidly in recent decades, to the point that it has assumed a central economic and cultural role in many societies worldwide (Andon & Free, 2019). The increasing commercial value of sports has led many sports organizations to adopt a more "business-like" management approach with decision-making driven by purely economic logic, resulting in a significant transformation of the global sports industry (Clune et al., 2019). Although sports

organizations have always had business ties, the intensity of these ties is one of the most relevant aspects of today's sports industry (Hoye et al., 2018). The sports industry has transformed financially into other business sectors, such as television broadcasting and merchandising (Morrow, 2000). However, this commercialization process has yet to be challenged by stakeholders who are often critical of sports organizations' responses to their needs (Cooper & Johnston, 2012).

Diverging views among fans, management, shareholders, and players about how organizations should balance commercial returns, field success, entertainment value, fan interests, and traditional cultural values have created significant tensions among stakeholders. These tensions

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between economic, social, and cultural characteristics have seen academic interest progressively direct attention to the role of accounting in sporting contexts (Potter & Lightbody, 2016). Sport has become a privileged vector of communication for companies wishing to improve their brand and conquer new markets (Ratten, 2016; Turner & Shilbury, 2005). The prestige of sporting success can be leveraged for large commercial returns, but often in ways that have little to do with conventional business decision-making. All this has occurred especially, in recent times within football. This sport represents a social phenomenon, especially because of its enormous media influence and the financial and economic implications that flow from it. In essence, the sports enterprise owes its reason for existence to the presence of its customer/consumer, with whom it concretizes an essential bond that leads it to realize profits (Cooper & Johnston, 2012). All this involves a strategic approach unknown to the world of sports, which must rethink its role by accepting a new vision that combines the principles proper to sound economic management with the ability to compete and meet the needs of its customers/consumers.

The few studies that have examined the role of accountability in sports have tended to focus on so-called professional sports organizations. In this sense, the figure of the customers/consumer has not yet been considered and deliberately marginalized. Divergent views on how organizations should balance commercial returns, on-field success, entertainment value, fan interests, and traditional cultural values have created significant tensions among stakeholders (András & Havran, 2015; Williams, 2007). Because of such critical issues, sports clubs should adopt those corporate governance measures that safeguard all stakeholders interacting with them. This social phenomenon also consists of small territorial stakeholders within ASD, which can be defined as socio-educational agencies that pursue sports training by adopting a specific socio-economic model with educational value. Individually, ASD are modest in size but, when considered in aggregate, have a significant size that is not negligible in society (Agenzia delle entrate, 2022; García & Welford, 2015).

It would be useful to adopt original survey methods, such as those on perception and awareness (Raiola et al., 2022; Witkowski et al., 2016), to methodologically finalize the survey with similar instruments. The purpose of the study is to try to understand the stakeholders' perceptions concerning the issues of youth football and the accountability that football, understood as a public good, produces in local communities. This contribution aims to scale down the exclusively 'technical' view of public accounting to reach a wider audience through a more comprehensible language.

Materials and methods

Study participants and design

The investigation was conducted through an online survey targeting a sample characterized by 112 presidents (mean \pm standard deviation = 45 ± 2.99 years old) and 112 trainers (33 ± 3.52 years old) in non-professional football associations located in the province of Salerno (Italy). They carry out competitive activities and are affiliated with the Italian Football Federation.

Study organization

After choosing the target population, data collection was carried out considering both methodological implications and available economic and human resources. On this basis, it was decided to administer a survey the writing of which was based on the conceptual dimensions and related indicators identified during the definition of the research objective. Some studies in the literature have demonstrated the validity of the survey's validity in detecting stakeholders' perceptions (Forneris et al., 2012; Harker, 2019; Fuller & Myerscough, 2001).

Validity Procedure

Validity refers to the fact that an instrument measures exactly what it purports to measure (Souza et al., 2017). In this study, face and content validity were assessed. Face validity refers to the conciseness of the items of the instrument concerning clarity, brevity, and completeness (Sangoseni et al., 2013). Content validity refers to the degree to which items in an instrument reflect all aspects of the construct and is based on the judgement of a group of experts in a specific area of interest (Haynes et al., 1995). To guarantee these two types of validity, the surveys were revised by two study groups. The first group were survey construction experts who adapted the structure of the surveys as they saw fit. The second group were sports management experts who assessed whether the questions correctly captured the topic. Items with a content validity index (CVI) greater than 0.78 were included in the final instrument. The final version of both surveys consisted of two thematic sections. The first section presents 6 items, common for both presidents and trainers, about the various social and educational issues related to the practice of sport. The second section presents 4 items, that analyse the contribution that U.S. Salernitana 1919 brings to the territory in terms of economic and social return. The survey administered to the stakeholder is shown in Table 1.

Reliability Procedure

Reliability is the ability to reproduce a result consistently across time and space or from different observers (Souza, Alexandre & Guirardello, 2017). The reliability criteria calculated in this study were stability, which measures how similar the results measured at two different points in time are through the test-retest with a sample of at least 50 subjects and the calculation of the intraclass correlation coefficient (ICC) (Terwee et al., 2017), and internal consistency, which shows whether all items of an instrument measure the same characteristic through Cronbach's α coefficient (Streiner, 2003).

Statistical analysis

To validate the surveys, we first assessed its internal consistency through Cronbach's α and associated 95% confidence intervals (CI). A Cronbach's α of 1 indicated perfect reliability, with a cut-off of 0.70 indicating an acceptable internal consistency (Cronbach, 1951). Then, we assessed the test-retest reliability by administering the surveys after 1 month to a sub-sample of 50 presidents and 50 trainers who

Table 1. The survey administered to the stakeholder

	What is the most relevant educational aspect related to playing football?
Q1	a) Being fair and equitable b) Being consistent in training c) Being with friends d) Improving one's results and records
	What is the main positive effect associated with the practice of sports discipline?
Q2	a) Keeping fit b) Positive repercussions on self-esteem c) Reducing stress d) Development of greater determination to make decisions
	In what ways can football be considered predominantly a vehicle for social inclusion?
Q3	a) Counter gender discrimination b) Encourage the participation of non-disabled athletes c) Encourage the participation of non-EU athletes d) Not exclude anyone
	What are the main training objectives that a football academy should pursue?
Q4	a) The technical and physical development of the athletes b) The development of all areas of the athletes' personality c) The development of non-competitive recreational practice d) The development of the application of the rule to play and have fun
	How could fair play be promoted in football academies?
Q5	a) By creating and enforcing rules of the game and spreading awareness of the need to respect them. b) Ensuring equal opportunities beyond sporting aptitude. c) Valuing people regardless of victories and defeats d) By avoiding putting excessive pressure on athletes to achieve a good result
	What do you consider to be the main critical issues related to playing football?
Q6	a) Excessive emphasis on results b) Premature specialisation c) Selection at the grassroots level d) Premature recourse by families to the figure of the sports agent
	Does the presence within the territory of a football club participating in the top league contribute to a greater approach to the practice of football?
Q7	a) Extremely convinced b) Somewhat convinced c) Not at all convinced d) Needs a study to verify this
	Has the promotion of the U.S. Salernitana 1919 club to the top league of Italian football contributed to the economic development of the territory?
Q8	a) Absolutely yes, given the assiduous attendance at matches b) Not much, given the period of economic uncertainty that has characterized the club so far c) Not at all, given also the uncertainty of the pandemic period d) Needs a study to verify this.
	9) How do you assess the intention of the new president of U.S. Salernitana 1919 to revitalize the club's youth academy so that it can afford to self-manage and self-finance itself?
Q9	a) Very positive b) Positive but I don't think it is feasible c) Utopian d) Given the drift of professional soccer with the phenomenon of capital gains, it is a hypothesis for balance sheet consolidation
	What is the main critical issue related to the youth academy of U.S. Salernitana 1919?
Q10	a) Inadequate investment and interest on the part of the club. b) Inadequate preparation of the figures in charge of technical training c) Inadequate involvement of local youths d) Unproductiveness of the use of resources

agreed to be contacted again about the study (Aliberti et al., 2022). The ICC was interpreted using the criteria suggested by Portney and Watkins (2009) as poor reliability ($ICC \leq 0.50$), moderate reliability ($ICC 0.50-0.75$), good reliability

($ICC 0.75-0.90$), and excellent reliability ($ICC \geq 0.90$). A chi-square analysis (χ^2) was performed to test the independence within and between subjects (trainers and presidents) on their perceptions concerning the issues of youth football

and the accountability that football, understood as a public good, produces in local communities. Significance was set at $p < 0.05$. Data analyses were performed using the Statistical Package for Social Science software (IBM SPSS Statistics for Windows, version 25.0. Armonk, NY).

Results

Data Quality Check

The internal consistency of the survey for presidents was excellent (Cronbach's α coefficient [95% CI] 0.92 [0.89–0.94]; $p < 0.000$). In addition, the survey for trainers had a good internal consistency (Cronbach's α coefficient [95% CI] 0.85 [0.81–0.89]; $p < 0.000$). The test-retest reliability of the survey for presidents ranged from moderate to excellent, while that for trainers was from good to excellent. A detailed description is shown in Table 2.

Chi-Square Associations

Chi-Square showed four significant associations between stakeholder perceptions, specifically regarding how football can be seen as a vehicle for social inclusion ($\chi^2=13,0$; $p=0.00$); the contribution that the top league football club makes to the practice of football ($\chi^2=14,6$; $p=0.00$); the new president's intention to revitalize the youth academy ($\chi^2=15,7$; $p=0.00$); finally the main critical issues related to the youth academy of U.S. Salernitana 1919 ($\chi^2=16,4$; $p=0.00$) A detailed description is shown in Table 3.

Discussion

From data processing, it can be said that there is an agreement of opinion between stakeholders. A child up to the age of ten approaches football because he is looking for play and fun, to satisfy the need to experience his body and what he has learnt through physical activity (Croce, 2016). In the first question concerning the most relevant educational aspect of playing football, trainers and presidents most frequently selected the option "to be consistent in training", followed by "to be loyal and fair". However, it must be considered that in both childhood and pre-adolescence, children present a

predominantly extrinsic motivation (Trecroci et al., 2021). From the age of 12, however, they approach football mainly because they feel the need to belong and interact with peers. From adolescence onwards (12-17 years), sport becomes the context in which they experience themselves, their abilities and those of their peers. It is only at this stage of life that consistency in training can prevail, not before, on pain of early specialization (Sarmiento et al., 2018).

Concerning the main positive effect associated with the practice of sport, both trainers and presidents agree in indicating more frequently the option "developing greater determination to make decisions", followed by "fostering positive effects on self-esteem". Options considered more relevant than "keeping fit" and "reducing stress". However, it should not be underestimated that practising discipline on a three-weekly basis contributes to the development of children's physical efficiency. According to World Health Organization (WHO, 2022) guidelines, the 5–17-year age group should engage in at least 60 minutes of moderate to vigorous physical activity daily, supporting natural physical development, being fun and carrying out under safe conditions. Indeed, three workouts per week alone are not enough, but they provide an opportunity for recreation and stress reduction for children whom the school and extracurricular activities often overload. The answer "don't exclude anyone" was the most selected by stakeholders to promote social inclusion. As part of the activities related to the theme of integration, the Italian Football Federation, in agreement with the Ministry of the Interior, has developed the "RETE!" project. It represents an initiative aimed at young people throughout the country, to promote and foster peer interaction and social and intercultural inclusion processes through football. The aim is to promote ethically correct behaviour through value education, using sporting activity as a model for civil society (Italian Football Federation, 2022).

Concerning the main educational objectives that the football academy's educational project must pursue, the presidents selected "encourage the development of all areas of the athletes' personality" as the most important, while trainers indicated 'the necessity of the application of the rule' as the first. Respect on how to promote fair play within the football academy, the presidents were divided between "fostering equal opportunities beyond sporting

Table 2. Test re-test reliability

Survey for Presidents			Survey for Trainers		
Variable	Test-Retest Reliability		Variable	Test-Retest Reliability	
	ICC (95%CI)	p		Variable	ICC (95%CI)
Q1	0.93 (0.88-0.96)	<0.000	Q1	0.94 (0.84-0.95)	<0.000
Q2	0.66 (0.41-0.77)	<0.000	Q2	0.95 (0.92-0.96)	<0.000
Q3	0.91 (0.85-0.95)	<0.000	Q3	0.86 (0.74-0.92)	<0.000
Q4	0.95 (0.92-0.97)	<0.000	Q4	0.93 (0.88-0.96)	<0.000
Q5	0.86 (0.74-0.92)	<0.000	Q5	0.95 (0.92-0.97)	<0.000
Q6	0.96 (0.92-0.97)	<0.000	Q6	0.97 (0.95-0.98)	<0.000
Q7	0.87 (0.78-0.92)	<0.000	Q7	0.93 (0.90-0.95)	<0.000
Q8	0.94 (0.92-0.97)	<0.000	Q8	0.90 (0.87-0.92)	<0.000
Q9	0.86 (0.75-0.92)	<0.000	Q9	0.91 (0.84-0.94)	<0.000
Q10	0.97 (0.95-0.98)	<0.000	Q10	0.91 (0.84-0.93)	<0.000

Table 3. Differences in perception between presidents and trainers

		Presidents	Trainers	χ^2	P
Q1) What is the most relevant educational aspect related to playing football?	a) Being fair and equitable	34	37	0,21	0,97
	b) Being consistent in training	42	41		
	c) Being with friends	23	22		
	d) Improving one's results and record	13	12		
Q2) What is the main positive effect associated with the practice of sports discipline?	a) Keeping fit	13	17	5,81	0,12
	b) Positive repercussions on self-esteem	23	35		
	c) Reducing stress	22	13		
	d) Development of greater determination to make decisions	54	47		
Q3) In what ways can football be considered predominantly a vehicle for social inclusion?	a) Counter gender discrimination	12	24	13,0	0,00
	b) Encourage the participation of non-disabled athletes	10	14		
	c) Encourage the participation of non-EU athletes	10	20		
	d) Not exclude anyone	80	54		
Q4) What are the main training objectives that a football academy should pursue?	a) The technical and physical development of the athletes	38	32	1,79	0,61
	b) The development of all areas of the athletes' personality	34	41		
	c) The development of non-competitive recreational practice	17	20		
	d) The development and application of the rules to play and have fun	23	19		
Q5) How could fair play be promoted in football academies?	a) By creating and enforcing rules of the game and spreading awareness of the need to respect them.	33	44	5,99	0,11
	b) Ensuring equal opportunities beyond sporting aptitude	44	48		
	c) Valuing people regardless of victories and defeats	16	8		
	d) By avoiding putting excessive pressure on athletes to achieve a good result.	19	12		
Q6) What do you consider to be the main critical issues related to playing football?	a) Excessive emphasis on results	38	37	4,48	0,21
	b) Premature specialisation	34	41		
	c) Selection at the grassroots level	15	10		
	d) Premature recourse by families to the figure of the sports agent	25	24		
Q7) Does the presence within the territory of a football club participating in the top league contribute to a greater approach to the practice of football?	a) Extremely convinced	28	12	14,6	0,00
	b) Somewhat convinced	21	40		
	c) Not at all convinced	8	3		
	d) Needs a study to verify this	55	57		
Q8) Has the promotion of the U.S. Salernitana 1919 club to the top league of Italian football contributed to the economic development of the territory?	a) Absolutely yes, given the assiduous attendance at matches	21	26	6,60	0,08
	b) Not much, given the period of economic uncertainty that has characterized the club so far	34	20		
	c) Not at all, given also the uncertainty of the pandemic period	12	8		
	d) Needs a study to verify this.	45	58		
Q9) How do you assess the intention of the new president of U.S. Salernitana 1919 to revitalize the club's youth academy so that it can afford to self-manage and self-finance itself?	a) Very positive	41	34	15,7	0,00
	b) Positive but I don't think it is feasible	38	19		
	c) Utopian	4	3		
	d) Given the drift of professional soccer with the phenomenon of capital gains, it is a hypothesis for balance sheet consolidation	45	56		
Q10) What is the main critical issue related to the youth academy of U.S. Salernitana 1919?	a) Inadequate investment and interest on the part of the club.	14	22	16,49	0,00
	b) Inadequate preparation of the figures in charge of technical training	35	21		
	c) Inadequate involvement of local youths	41	25		
	d) Unproductiveness of the use of resources	22	44		

aptitude" and "creating and enforcing rules of play and spreading awareness of the need for their observance". The first option prevailed among trainers. However, the 'need to avoid putting excessive pressure on others to achieve a good result, a frequent variable, should also be mentioned. The application of fair play in trainings should be extended

to a competitive level with the participation of athletes in official competitions. Therefore, it is important to analyze the attitudes of players and their readiness to contravene the laws of the game.

Regarding the main critical issues related to football, presidents were more likely to indicate 'early specialization',

while the trainers preferred “excessive emphasis on results”. Both are the major, critical issues currently present. However, one must also consider the problem of selections carried out at an early age or the premature recourse of parents to the figure of the sports agent. Engaging in intensive training programmes at an early age can cause negative outcomes for some young athletes. Firstly, by working on the few qualities a child knows, he is only allowed to discover some of the others, which are only expressed if they can be experienced in free play. Secondly, compulsory repetition and teaching the same way for everyone are obstacles to creativity and the free expression of talent (Güllich et al., 2022).

The second thematic section assessed stakeholders’ perceptions of the contribution that the top league football club U.S. Salernitana 1919, made to the territory. The analysis showed that most stakeholders affirmed the need for an ad hoc study to demonstrate that the club’s presence in the area contributes to the dissemination of sport, on the one hand, and economic development on the other. Many stakeholders agreed that the corporate uncertainty plagued the club so far has certainly not contributed to these phenomena. In most cases, general scepticism prevailed among both trainers and presidents in assessing the intention of the new president of U.S. Salernitana 1919 to revitalize the club’s youth academy. Awareness of the difficult economic conditions in which Italian football currently finds itself has probably prevailed. As documented in the latest annual report of the Italian football federation (FIGC), from 2014 to 2019, i.e., in the pre-Covid period, the cumulative losses of the professional leagues amounted to 1.6 billion (FIGC, 2022). A context sick for years that Covid has only aggravated. In this scenario, the initiative proposed by the new club president is nothing more than one of the hypotheses to restore the balance sheets. Finally, most of the stakeholders indicated “inadequate investment and interest” as the main critical issue attributable to Salernitana 1999.

The work offers both practical and theoretical implications. As for the practical implications, the article highlights how the role of accounting in sports has grown and developed hand in hand with the increase in professionalization, assuming a role of considerable importance (Andon & Free, 2019). However, whether on the one hand the accounting practice has been enriched and modelled in relation to the growth and needs of sports organizations, on the other hand, it has partly lost its informative essence, representing a self-destructive tool through which professional clubs have justified the huge losses generated by the market, artificially “playing” on the intangible components within the financial statements. Furthermore, regarding accountability, the work notes the full stakeholders’ awareness of the potential positive effects (in social and economic terms) deriving from the presence of an elite society inserted in a territorial context. However, the ambiguity of interests of the ownership structure and the lack of communicative transparency of the companies contribute to thinning the fiduciary bond between the various stakeholders involved, an essential factor to grasp the plurality of effects generated. Through a partnership approach with key stakeholders, a football team can be a valuable collective social anchoring organization and an important place for community development. A third implication refers to the orientation of sports organizations to the commercial logics of profit. In particular, the busi-

ness orientation of the sports industry has slowly eroded the logic of dominant social well-being, threatening its ability to uphold the traditional values of sport (Miller et al., 2008). All this reflects on youth football, driven by logics oriented towards sporting and commercial success, which negatively affects young people’s growth.

As regards the theoretical implications, given the economic, cultural, and social importance of sports organizations, there is ample room for increasing studies on the understanding of how forms of accounting are involved in sports to enrich the literature on the link between accounting and sports. A starting point for future research could be to carry out studies aimed at identifying the parameters that affect the fiduciary bond between the elite companies and the plurality of stakeholders inserted in a territorial context. The objective could be to verify how territorial public administrations contribute to increasing localised development practices. The localization approach to the topic covered by the study could help define a survey model to develop future studies preliminarily. It should be noted that the questions here administered were based on elaborating on the sport’s educational and social value, following the line of social reporting.

This study is not free from limitations. The first limit is the subjectivity in detecting and identifying the main trends in the literature (Marrone et al., 2020). The second limit is reflected in the low sample size of our study, inserted in a circumscribed territorial perimeter. In this regard, it would be interesting to carry out a comparative study on populations inserted in different territorial contexts to verify the reliability of the generalization of the research results.

Conclusions

These results highlight the stakeholders’ full awareness of the potential positive social effects of the presence of football ASDs in the territory. There is a need for implementing provisions that decline applications for different specific cases. Regarding the method of the study and considering the sampling limitations of the study, the lack of demographic data, and the primitive wording of the surveys, it is necessary to replicate it in order to provide useful elements to the legislator.

Conflict of interest

The authors declare that there is no conflict of interest.

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ПІДЗВІТНІСТЬ ФУТБОЛУ ЯК ФОРМИ СУСПІЛЬНОГО БЛАГА ДЛЯ МІСЦЕВИХ ГРОМАД: ПІЛОТНЕ ДОСЛІДЖЕННЯ

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Авторський вклад: А – дизайн дослідження; В – збір даних; С – статаналіз; D – підготовка рукопису; E – збір коштів

Реферат. Стаття: 8 с., 3 табл., 34 джерел.

Мета дослідження. Футбол є соціальним явищем, особливо через величезне використання ЗМІ та економічні та фінансові наслідки, які впливають із його комплексної спортивної діяльності. Любительські спортивні асоціації є частиною цього явища, оскільки вони представляють соціально-освітні агентства, які переслідують цілі спортивної підготовки шляхом прийняття конкретних освітніх, соціальних та економічних моделей. Окремо вони мають скромні розміри, але в сукупності вони становлять значний вимір суспільства, на який не можна не зважати. Мета дослідження полягає в тому, щоб спробувати зрозуміти увявлення зацікавлених сторін щодо питань дитячого футболу та підзвітності, яку футбол, у розумінні його як суспільного блага, створює в місцевих громадах.

Матеріали та методи. Це дослідження проводили за допомогою опитування, запропонованого вибірці, яку склали президенти та тренери 112 любительських спортивних клубів у провінції Салерно, місті на півдні Італії. Опитування складається з двох тематичних розділів. У першому розділі наведено 6 пунктів, спільних як для президентів, так і для тренерів, про різні соціальні та освітні питання, пов'язані з практикою спорту. У другому розділі наведено 4 пункти, які аналізують внесок, який футбольний клуб США «Салернітана 1919», який вважається «суспільним благом», приносить території з точки зору економічної та соціальної віддачі. Розраховано валідність і надійність. Зібрані дані були проаналізовані за допомогою критерію хі-квадрат (χ^2), щоб перевірити кореляцію між відповідями, наданими зацікавленими сторонами.

Результати. Результати показують узгодженість думок зацікавлених сторін щодо найбільш актуальних освітніх аспектів, пов'язаних із практикою футболу, та основних критичних проблем, пов'язаних із молодіжною академією футбольного клубу США «Салернітана 1919».

Висновки. Ці результати підкреслюють повне усвідомлення зацікавленими сторонами потенційних позитивних соціальних наслідків присутності футбольних любительських спортивних клубів на території, навіть враховуючи обмеження досліджуваної вибірки та територіально обмежену мету дослідження.

Ключові слова: футбол, суспільне благо, місцева громада, зацікавлена сторона.

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Cite this article as: Raiola, G., D'Elia, F., Esposito, G., Altavilla, G., & D'Isanto, T. (2023). The Accountability of Football as a Form of Public Good on Local Coommunities: A Pilot Study. *Physical Education Theory and Methodology*, 23(2), 263-270. <https://doi.org/10.17309/tmfv.2023.2.15>

Received: 24.02.2023. Accepted: 18.03.2023. Published: 28.04.2023

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