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Moral Boundaries in Football Sponsorship - Evidence from the Bundesliga

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Abstract EN

This study examines the influence of ethically controversial sponsors on fan loyalty in the German Bundesliga. While sponsorship has become a key source of revenue for professional football, partnerships with companies linked to specific industries raise questions about their long-term impact on the relationship between clubs and fans.

To investigate this question, a mixed-methods approach was used, combining twelve semi-structured expert interviews with an online survey of 252 Bundesliga fans. This triangulation of perspectives provides both qualitative depth and quantitative evidence of the impact of morally questionable sponsorship activities.

The results show that controversial sponsors significantly weaken fans' willingness to continue supporting their club, their emotional attachment, and their stadium attendance. Highly engaged fans are particularly vulnerable. Their deep loyalty does not protect them from disinterest, but rather increases their sensitivity to violations of values. Regression analyses confirm that this subgroup reacts most strongly to perceived discrepancies. Expert assessments also underscore the role of organized fan groups as moral corrective forces that amplify public criticism.

For clubs, this means that sponsorship is not just a financial decision, but a strategic choice with implications for reputation and culture. Transparent communication and fan involvement are essential measures for mitigating risks and maintaining long-term loyalty.

Keywords: Sponsorship, Morality, Bundesliga, Fan Loyalty, Legitimacy

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Sumário PT

Este estudo examina a influência de patrocinadores eticamente controversos na lealdade dos adeptos da Bundesliga alemã. Embora o patrocínio se tenha tornado uma fonte importante de receita para o futebol profissional, as parcerias com empresas ligadas a setores específicos levantam questões sobre o seu impacto a longo prazo na relação entre clubes e adeptos.

Para investigar esta questão, foi utilizada uma abordagem de métodos híbridos, combinando doze entrevistas semiestruturadas com especialistas e um inquérito online a 252 adeptos da Bundesliga. Esta triangulação de perspectivas fornece tanto profundidade qualitativa como evidência quantitativa do impacto de atividades de patrocínio moralmente questionáveis.

Os resultados mostram que patrocinadores controversos enfraquecem significativamente a vontade dos adeptos em continuar a apoiar o seu clube, o seu apego emocional e a sua frequência ao estádio. Adeptos altamente comprometidos são particularmente vulneráveis. A sua profunda lealdade não os protege do desinteresse, mas aumenta a sua sensibilidade a violações de valores. Análises de regressão confirmam que este subgrupo reage mais fortemente a discrepâncias percebidas. Avaliações de especialistas também ressaltam o papel de grupos organizados de adeptos como forças corretivas morais que amplificam as críticas públicas.

Para os clubes, isso significa que o patrocínio não é apenas uma decisão financeira, mas uma escolha estratégica com implicações para a reputação e a cultura. A comunicação transparente e o envolvimento dos adeptos são medidas essenciais para mitigar riscos e manter a lealdade a longo prazo.

Palavras-chave: Patrocínio, Moralidade, Bundesliga, Lealdade dos adeptos, Legitimidade

Título: Limites morais no patrocínio do futebol - Evidências da Bundesliga

Autor: Christoph Fink

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In this work, artificial intelligence (AI) applications - specifically GPT-5 - were used solely for support purposes to improve style, grammar, and overall readability. AI was also used for translation purposes when processing interview transcripts and other text material. The full transcripts were created using tools such as TurboScribe AI, while the concise summaries of the interviews included in the appendix were also created with AI support. In selected cases, AI was used to shorten text passages, but only to improve clarity and conciseness without changing the essential content.

Importantly, AI was never used to develop ideas, arguments, or original content. The formulation of the research question, the design of the study, the analysis of the data, and all theoretical considerations are the sole responsibility of the author. The technology did not replace independent judgment or academic interpretation. The author is also aware of the inherent limitations of AI systems, such as the possibility of inaccuracies, biases, or incomplete results, and these were taken into account throughout the writing process.

Table of contents

1. Introduction	1
2 Literature Review.....	3
2.1 Introduction to the Stakeholder vs. Shareholder Theory.....	3
2.2 Application to the Football Context.....	4
2.3 The German Bundesliga.....	5
2.3.1 Popularity and Importance of the German Bundesliga	5
2.3.2 Special Features of the German Bundesliga	6
2.4 Sponsorship in Professional Football.....	7
2.4.1 Introduction to Sponsoring.....	7
2.4.2 Differentiation to Ownership Models	7
2.4.3 Definition of a Morally and Ethically Questionable Sponsoring.....	9
2.4.4 Financial Pressure for Football Clubs	11
2.5 Introduction to Fan Perspectives on Sponsorship	12
2.5.1 How is Fan Identification created	13
2.5.2 Introduction to different Forms of Fan Relationship	14
2.5.3 How Fan Identification develops and deepens.....	14
2.5.4 Potential Consequences through psychological Breaches of Values	16
2.6 What we know about Sponsoring and what is missing.....	16
3. Methodology	18
3.1 Data Collection.....	18
3.2.1 Primary Data Collection - Expert Interviews	18
3.2.2 Primary Data Collection - Consumer Insights Survey	19
4. Analysis and Discussion.....	20
4.1 Expert Perspectives on Ethically Controversial Sponsorships and Fan Attachment .	20
4.1.1 Definition and Understanding of Morally Questionable Sponsorships	20

4.1.2 Fan Typologies and Differential Reactions.....	22
4.1.3 Reasons for Limited Protest and Bundesliga Specificities.....	23
4.1.4 Future Outlook on Fan Loyalty, Club Culture, and Sponsorship Acceptance	25
4.2 Fan Perceptions of Ethically Controversial Sponsorships	27
4.2.1 Demographic Profile of Respondents	27
4.2.2 Fan Identification and Loyalty Intensity	29
4.2.3 Ethical Assessment of Sponsors by Industry	30
4.2.3 Value Fit and Moral Acceptance of Fans	32
4.2.4 Fan Perspective on Sponsorship Acceptance and Club Identification	35
4.2.5 Impact of Morally Questionable Sponsorships on Fan Loyalty	37
4.2.6 Determinants of Fan Reactions to Morally Questionable Sponsorship	38
5. Conclusion.....	40
5.1 Main Findings	40
5.2. Limitations	41
5.3 Future Research.....	42
Bibliography	43
Appendix A: Outline of Survey Questions.....	53
Appendix B: Expert Interviews	57
.1 Overview of Interviewees	57
.2 Interview Scripts	58
.3 Summary of Interviews 1: OB	59
.4 Summary of Interview 2: KR	60
.5 Summary of Interview 3: JP	61
.6 Summary of Interview 4: LR	63
.7 Summary of Interview 5: MB	65
.8 Summary of Interview 6: JM	66

.9 Summary of Interview 7: MA	67
.10 Summary of Interview 8: NW	68
.11 Summary of Interview 9: CS.....	70
.12 Summary of Interview 10: MS.....	71
.13 Summary of Interview 11: MH	72
.14 Summary of Interview 12: TF	74

Table of Figures and Tables

- Figure 1: Total Revenue of the Big Five football leagues in Europe from 1996/97 to 2023/24, with a forecast to 2025/26, by league in million euros (Statista, 2025)..... 1
- Figure 2: Industries that Sponsor the most Top-Tier Football Clubs in Europe in 2024/25 (Statista, 2025) 2
- Figure 3: Difference of Sponsorship vs Ownership Model..... 9
- Figure 4: Supporters, Followers, Fans and Flaneurs (Giulianotti, 2002)..... 14
- Figure 5: Psychological Continuum Model (PCM) (Funk & James, 2001)..... 15
- Figure 6: Age Distribution of Survey Participants..... 27
- Figure 7: Gender Distribution of Survey Participants..... 28
- Figure 8: Club Affiliation Distribution of Survey Participants..... 29
- Figure 9: Answer Distribution to Indicators of Fan Identification..... 30
- Figure 10: Perceptions of morally Questionable Sponsorship Industries 31
- Figure 11: Most critical Sponsorship Industries ranked by Participants..... 32
- Figure 12: Attitudes towards Value Alignment and Acceptance of morally Questionable Sponsors 33
- Figure 13: Fan Reactions to morally Questionable Sponsorship Activities by Participants' Favorite Clubs 34
- Figure 14: Willingness of Respondents to determine Reactions to morally Questionable Sponsorship Activities..... 35
- Figure 15: Survey Responses on Perceptions of morally Questionable Sponsorship in the Bundesliga..... 36
- Figure 16: Pairings of before vs after Variables for the t-test..... 37
- Figure 17: Results of paired-sample t-tests comparing Fan Loyalty before and after Exposure to a morally Questionable Sponsorship Scenario..... 38
- Figure 18: Regression Results on Determinants of Fan Reactions to morally Questionable Sponsorship 39
- Figure 19: Survey Questions Outline 56

Table of Abbreviations

CSR	Corporate Social Responsibility
DFL	Deutsche Fußball Liga (organizing body of the Bundesliga)
E.g.	Exempli gratia (for example)
Etc.	Et cetera (and so forth)
FC	Football Club
I.e.	Id est (that is)
PCM	Psychological Continuum Model
UEFA	Union of European Football Associations
VIP	Very Important People

1. Introduction

The significance of sponsorship in European professional football has changed fundamentally in recent decades. What was originally often seen as philanthropic support has now developed into a strategically relevant and financially significant marketing instrument (Meenaghan, 2001). This development is particularly evident in the continuously increasing revenues of the so called "Big Five" European football leagues, consisting of the English Premier League, the German Bundesliga, the Spanish La Liga, the Italian Serie A and the French Ligue 1.

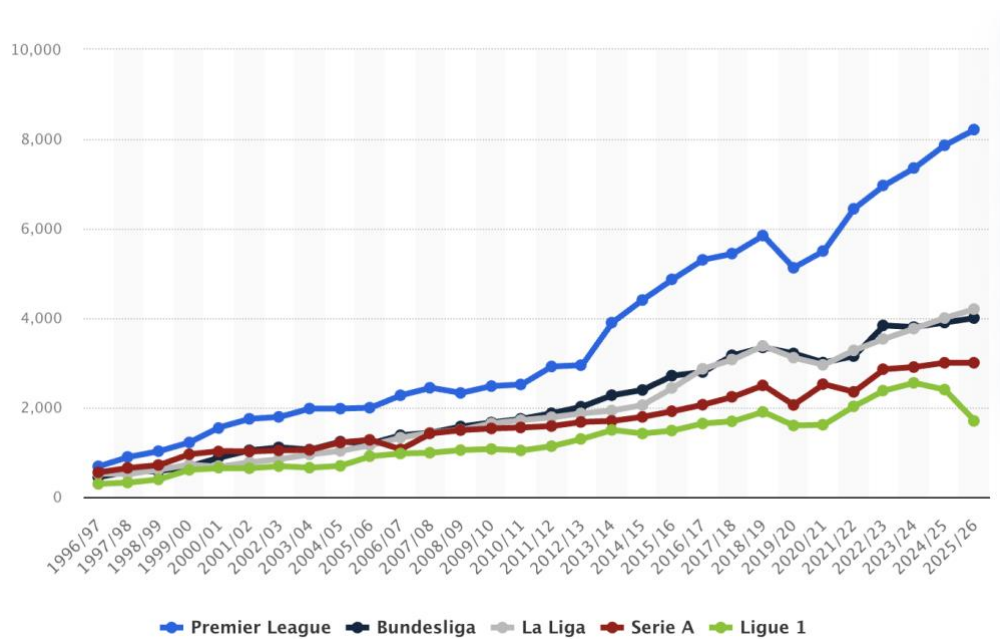


Figure 1: Total Revenue of the Big Five football leagues in Europe from 1996/97 to 2023/24, with a forecast to 2025/26, by league in million euros (Statista, 2025)

Since the end of the 1990s, the English Premier League, the Spanish La Liga and the German Bundesliga in particular have recorded significant increases in revenue, with forecasts for the 2025/26 season pointing to new record figures (Statista, 2025). Alongside this economic growth, the presence of sponsors from socially controversial industries, such as the gambling sector, is steadily increasing.

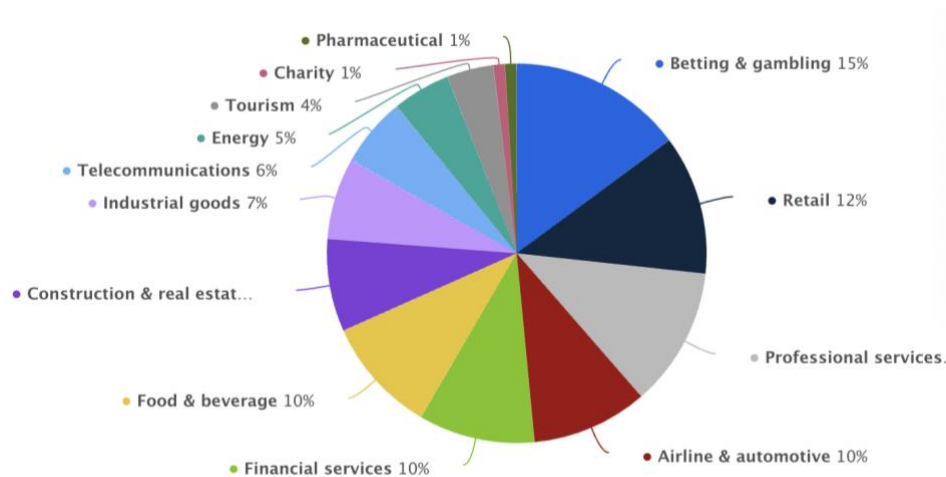


Figure 2: Industries that Sponsor the most Top-Tier Football Clubs in Europe in 2024/25 (Statista, 2025)

Around 15% of sponsors in the top European leagues now come from this supposedly controversial gambling sector (Statista, 2025). This development is increasingly raising ethical questions, particularly with regard to potential conflicts with the values and expectations of fans and the social responsibility of clubs (T. B. Cornwell et al., 2005). If sponsorship partnerships are not in line with the ethical beliefs of the fan community, this could have an impact on fans' emotional attachment to their clubs (Meenaghan, 2001).

Furthermore, a closer look at revenue composition reveals a shift in the financial structure of top-tier clubs. While growth in broadcasting rights has recently slowed (+7.2% to €8.2 billion), commercial revenues, particularly from sponsorship, continue to increase strongly, rising by 12% to €8.9 billion. For many leading clubs, commercial income has already overtaken TV income in absolute terms. In fact, the top commercial generators in European football now earn nearly twice as much from sponsorship and related deals as from broadcasting. This trend highlights the growing strategic relevance of sponsorship as a key revenue pillar in modern professional football (UEFA Benchmarking Report, 2024).

Against this background, the aim of this dissertation is to answer the following research question:

How do ethically controversial sponsorships influence fan attachment in the German Bundesliga?

Answering this question should help to better understand the effects of controversial sponsorship partnerships on emotional fan loyalty. To this end, the fans' perspective is first recorded by means of empirical surveys. In addition, qualitative expert interviews will be conducted with current or former officials and employees from the professional football sector. The aim is to compare these different perspectives and derive practical insights for football clubs. Clubs should develop an understanding of the long-term consequences they can expect if they enter into sponsorship agreements with controversial companies and the extent to which they can act ethically.

2 Literature Review

2.1 Introduction to the Stakeholder vs. Shareholder Theory

As professional football clubs evolve into powerful commercial players with significant cultural and social influence, there is increasing tension between financial objectives and stakeholder expectations. This development invites a closer look at the underlying question of purpose. Should clubs strive solely for financial success or do they also have a responsibility to fans, communities and social values? To examine this tension, it is helpful to contrast two fundamental perspectives on corporate purpose. The shareholder perspective and the stakeholder perspective.

Milton Friedman argued that the only social responsibility of corporations is to maximize their profits within the law. He warned that any extension of corporate responsibility beyond profit maximization could ultimately undermine the foundations of the free market economy (Friedman, 2007). This view is supported by numerous academics. For example, it is argued that maximizing shareholder value is seen as the best foundation for long-term economic growth and societal prosperity (Sundaram & Inkpen, 2004). It has also been argued that companies that operate without clear profit maximization objectives are inefficient and can only meet stakeholder interests sustainably if they pursue profit as their primary goal (Jensen, 2002). Moreover, it is claimed that corporate management worldwide has agreed on the maximization of shareholder value as the most efficient and superior model (Hansmann & Kraakman, 2009).

As a counter-position to shareholder theory, Freeman developed the stakeholder theory, which calls on companies to consider the interests of all relevant stakeholder groups, not just those of shareholders. Freeman emphasizes that long-term corporate success is only possible if the needs of all important groups, such as employees, customers, suppliers and society, are actively

included in the corporate strategy. Companies should therefore be understood as networks of relationships that need to be maintained and balanced to ensure sustainable success (Freeman, 2010). Donaldson and Preston (1995) argue that stakeholder management is not only ethically justified, but also actually corresponds to the reality of many companies and leads to better economic performance in the long term. Companies that systematically integrate stakeholder interests can promote trust and cooperation, which creates long-term economic benefits (Jones, 1995). Furthermore, it is emphasized that stakeholder theory has gained increasing practical relevance for modern corporate management (Freeman et al., 2010).

These different perspectives lead to different risk management approaches, whereby the shareholder value orientation often leads to a neglect of social and environmental aspects if they are not directly linked to financial objectives (Friedman, 2007).

Stakeholder theory implies not only a long-term perspective, but also a reaction to the increasing social expectations on companies to take responsibility beyond pure profit maximization. More and more consumers, investors and regulators are demanding that companies take corporate social responsibility seriously and align their business practices with ethical, social and environmental criteria (Carroll, 1999). Companies that meet these expectations can benefit from increased trust and customer loyalty and secure a more stable market position (Hillman & Keim, 2001). Furthermore, it is increasingly recognized that by integrating CSR practices, companies can not only strengthen public trust, but also benefit from better employee retention and improved brand perception (Porter & Kramer, 2006). This development shows that stakeholder integration is not only ethically, but increasingly also economically beneficial for companies that want to remain successful in the long term (Freeman et al., 2010).

2.2 Application to the Football Context

To place these theoretical perspectives in the context of professional football, the specific institutional, cultural, and economic characteristics of this sport must be considered. These characteristics influence how the logic of shareholders and stakeholders manifests itself in practice and the extent to which corporate responsibility frameworks can be directly applied to football clubs.

While shareholder and stakeholder theories provide a valuable framework for understanding corporate responsibility, they primarily relate to traditional profit-oriented companies. However, professional football clubs have characteristics that distinguish them from typical businesses and challenge the direct application of these theories. Unlike most commercial enterprises, football clubs often prioritize goals that go beyond profit maximization, such as sporting success, community involvement and identity preservation (Sloane, 1971). Sloane introduced the concept of the football club as a utility maximizer, arguing that clubs may be willing to sacrifice profits in the pursuit of success on the pitch or to maintain a strong bond with their supporters. Cairns developed this idea further by emphasizing that football clubs derive their value not only from financial outcomes, but also from fulfilling social and emotional roles within their communities (Cairns et al., 1986). Although these concepts were developed several decades ago, they are still highly topical and form the basis for current discussions about the dual role of football clubs as commercial and social institutions.

These unique characteristics stem from the social nature of sport and the role of clubs as cultural institutions. Sports organizations are characterized by emotional attachment, unpredictable outcomes, and strong stakeholder involvement, particularly fans whose identity is closely tied to the club (Stewart, 2010). In addition, many clubs operate with hybrid governance structures that combine commercial ambition with social responsibility. FC Barcelona is an example of this dual model, combining democratic control by members with professional commercial strategies and CSR initiatives (Hamil et al., 2010). This reinforces the view that football clubs are not governed by strict shareholder logic but by institutional arrangements that require attention to stakeholder expectations. Institutional arrangements in professional sports create incentives for behavior that would be irrational in other industries, highlighting how clubs are embedded in systems where survival, competitiveness, and legitimacy among fans and stakeholders outweigh short-term financial gains (Fort & Quirk, 1995).

2.3 The German Bundesliga

2.3.1 Popularity and Importance of the German Bundesliga

In the 2024/25 season, the Bundesliga recorded over 11.8 million stadium attendances, plus around 9.4 million spectators in the 2. Bundesliga. With an average home match attendance of 81,365, Borussia Dortmund ranks first in Europe and second worldwide, followed by FC Bayern Munich with 75,000 spectators per home game, placing second in Europe and third

globally. Only River Plate from Argentina surpasses both, with an average attendance of 84,025 spectators (*Transfermarkt.de*, 2024).

This puts the Bundesliga in second place internationally behind the English Premier League, which recorded around 14.8 million spectators (Statista, 2025). Apart from the coronavirus pandemic-related seasons, Bundesliga attendances have consistently exceeded 12 million people over the past twenty seasons, with a peak of 13.8 million in the 2011-12 season (*Transfermarkt.de*, 2025). These consistently high attendance figures in an international perspective underline the central role that fans play in German professional football, not only as an economically relevant group, but also as a culturally and emotionally strongly involved stakeholder group.

2.3.2 Special Features of the German Bundesliga

German professional football differs from other European leagues in several structural aspects. One of the most important regulatory principles is the so-called 50+1 rule, which ensures that clubs retain the majority of voting rights in their professional football operations through their parent associations. The rule stipulates that the parent club must hold at least 50 percent plus one vote in the shareholders' meeting of the professional football company, thereby limiting external investors to a minority position. By securing the primacy of the clubs and their members, the 50+1 rule forms a central foundation of German professional football, which is intended to prevent an oligarchic ownership structure and preserve the influence of members within the sport (Bauers et al., 2020).

The aim of this rule is to limit the influence of external investors on strategic club decisions and at the same time ensure democratic decision-making processes as well as institutional stability in German football (Franck, 2010; Rohde & Breuer, 2017). This system is complemented by a strict licensing procedure and an overall conservative financial management, which according to Dietl & Franck (2007) leads to a lower risk of insolvency compared to other European leagues.

Against the background of these institutional framework conditions, it is not possible with this rule to establish ownership structures in the Bundesliga such as in the English Premier League or French Ligue 1. This rule represents a unique selling point internationally, as it secures a structural majority of club members in committees (Rohde & Breuer, 2017). In this sense, the

Bundesliga follows a deliberately independent model based on collective control and long-term financial stability (Franck, 2010).

However, as the DFL's economic reports show, sponsoring is a key economic pillar for the Bundesliga. In the 2022/23 season, the Bundesliga clubs generated sponsorship revenues of around 1.27 billion euros, which is 24.2% of the total turnover of 5,24 billion euros. Sponsorship also remained important in the 2023/24 season with 1.18 billion euros and 20.2% of total turnover. (DFL economic report 2024 & 2025). These figures underline the central role of sponsorship in the revenue structure of the Bundesliga.

2.4 Sponsorship in Professional Football

2.4.1 Introduction to Sponsoring

Sponsorship in sports refers to a monetary and/or in-kind contribution paid to a sports organization in exchange for the right to be associated with that organization and to use that association for commercial purposes (T. B. Cornwell & Maignan, 1998). The primary goal is not direct persuasion through controlled messages as in advertising, but the associative transfer of positive characteristics such as credibility, passion or success from the sponsored organization to the sponsor (Meenaghan, 2001). Sponsorship is not a purely financial transaction, but an orchestrated marketing communication process that contributes to shaping and enhancing brand equity through associations with the sponsored property (T. B. Cornwell et al., 2005). The effectiveness of such associations is highly dependent on the perceived fit and authenticity, as empirical studies on the reaction to sponsorship and consumer attitudes show (Speed & Thompson, 2000). Furthermore, identification with and recall of the sponsor are shaped by exposure and symbolic relevance rather than formal influence (Pham & Johar, 2001).

2.4.2 Differentiation to Ownership Models

In this respect, sponsorship must be clearly distinguished from capital-based ownership models, where investors, such as government agencies or private equity firms, are granted a controlling influence over the strategic decisions and governance structures of a club. Ownership implies long-term financial commitment, voting rights, and the ability to appoint executives or shape the institutional direction of the organization (Szymanski, 2003). This control is often exercised strategically to align the club's orientation with broader financial, corporate, or reputational goals of the owners, through targeted investments, key personnel decisions, or by positioning the club as an internationally visible asset (Szymanski & Smith, 1997). In English football, for

instance, the liberal regulatory framework has enabled foreign investors and state-backed entities to acquire full ownership of clubs, effectively transforming them into profit-driven enterprises (Morrow, 2023).

The ownership structure in the German Bundesliga remains relatively limited. Only around 37% of clubs are owned by third parties, which is due to the structural restrictions imposed by the 50+1 rule. This contrasts with England (95%), France (100%), Italy (100%) and Spain (80%). German clubs generally have less access to external equity, which in turn can limit their investment capacity compared to fully privatized clubs in other leagues. This structural restriction increases the importance of alternative sources of income, such as sponsorship, to maintain competitiveness (UEFA Benchmarking Report, 2024).

Such ownership structures directly affect club governance, competitive strategy, and often redefine the club’s identity and institutional priorities. In contrast, sponsorship remains a non-controlling, image-based relationship, in which the sponsor’s influence is symbolic rather than operational (T. B. Cornwell & Kwon, 2020). The difference is not only legal, but also functional. While an owner can dictate club policy or transfer decisions, a sponsor derives value solely through association with the brand and public exposure. This illustrates the functional difference between sponsorship and ownership-based models, where the line between investor interests and institutional control can become increasingly unclear (Franck, 2010).

For clarity, the following table provides a brief overview of the most important differences between ownership and sponsorship in professional football.

Aspect	Sponsorship	Ownership
Influence	No say in strategic decisions	Can directly influence strategic decisions
Objective	Brand building, increasing awareness, boosting sales	Long-term control, sporting and/or financial success
Duration	Fixed-term contract	Long-term commitment
Type of Relationship	Symbolic, without operational control	Direct, with operational control

Entity behind	Usually a brand or company (e.g., Qatar Airways, Telekom)	Often an individual, family, or clearly identifiable company/state (e.g., Sheikh Mansour at Manchester City)
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Figure 3: Difference of Sponsorship vs Ownership Model

2.4.3 Definition of a Morally and Ethically Questionable Sponsoring

Organizations operate in an environment shaped by social norms, expectations and values (Scott, 2013). Institutional theory explains how certain ideas about what is considered appropriate become entrenched over time (Meyer & Rowan, 1977). Companies often adapt to these rules in order to gain social acceptance, regardless of whether these rules are efficient or technically sensible (DiMaggio & Powell, 1983). Scott (2013) distinguishes between three levels of institutional influence: legal requirements, social norms and culturally shared beliefs. In professional sports, these levels shape clear expectations about which forms of sponsorship are considered legitimate. Cornwell (2008) shows that in areas with high public visibility, specific expectations arise for sponsor brands. Against this backdrop, it can be argued that in the context of the Bundesliga, due to its high media presence and social relevance, sponsors could be continuously measured against prevailing social norms.

Legitimacy theory focuses on society's perception of an organization. An organization is considered legitimate if its actions are consistent with the norms, values, and beliefs prevalent in society and depends on the assessment of outside parties (Suchman, 1995). According to Dowling and Pfeffer (1975), a lack of consistency can lead to image, reputation, legal, or economic disadvantages. When applied to sponsorship, the assessment by fans, the media, or other stakeholders is crucial. Sponsorship always signals a connection between the sponsor and the sponsored party. If the assessment is negative, this can have a lasting negative impact on the club's reputation and its relationship with stakeholders.

Based on normative ethics, it can be deduced that an ethical assessment can also be relevant when an engagement is socially accepted (Donaldson & Dunfee, 1994). Normative ethics deals with the question of which actions are morally right or wrong. Ethical action depends, among other things, on moral sensitivity, i.e., the ability to recognize morally relevant aspects of a situation (Narvaez & Rest, 1995), as well as, according to the concept of moral intensity, on characteristics such as the perceived significance of the consequences and the proximity to those affected (Jones, 1991). According to Donaldson & Dunfee's (1994) integrative social contract theory, moral action should be guided by both universal principles and local norms. In

practice, this means that a sponsor should act morally responsibly by considering global ethical standards as well as the expectations of its immediate social environment. Moral action is also based on moral judgment, which is formed during personal development and is closely linked to cognitive and social processes (Narvaez & Rest, 1995).

From an institutional, legitimacy-oriented, and ethical perspective, the following working definition emerges: Sponsorship is considered morally questionable if (1) it violates established social or industry-specific norms, (2) it is not perceived as legitimate by key stakeholders, such as fans or the media, and (3) it violates ethical principles or has adverse material or immaterial consequences for relevant stakeholders. This definition provides a sound basis for analysis and at the same time makes it clear that moral assessments always have a subjective component and are influenced by the social and cultural context.

Based on the criteria outlined above, it can be argued that certain industries are perceived as morally questionable in the context of sponsorship. These include sectors such as arms manufacturing, gambling, the fossil fuel industry, fast fashion, and alcohol, especially when their fundamental business practices or public image conflict with the ethical values of the club, its fans, or the expectations of society as a whole. The classification of these industries as controversial is not absolute, but depends on the respective socio-cultural context, the timing, and the perceived alignment with stakeholder values. The goal is therefore not to create a definitive list, but to illustrate how the proposed framework can be applied to assess potential controversies.

The applicability of this framework can be illustrated by the sponsorship agreement between FC Bayern Munich and Qatar Airways (Stafford-Bloor, 2023). The partnership was at odds with established social norms due to the widely criticized human rights situation in Qatar (institutional perspective), met with visible resistance from key stakeholders such as fans and the media through protests and public criticism (legitimacy perspective), and was seen as indirect approval of practices that are incompatible with universal human rights principles (ethical perspective). Since the defined criteria are met, the sponsorship can be classified as morally questionable, which at the same time highlights the inherent subjectivity of such assessments.

2.4.4 Financial Pressure for Football Clubs

In the top European leagues, there is intense competition for sporting success, which is primarily driven by investments in high-quality player squads. A look at the transfer expenditure for the 2023/24 season illustrates the financial dimension of this competition. The English Premier League alone spent around €2 billion on transfers, followed by Italy's Serie A with around €750 million. The German Bundesliga invested around €556 million, while around €458 million was spent in Spain's La Liga and around €277 million in France's Ligue 1 (Transfersmarkt.de, 2024). These figures show that if a club wants to remain competitive in the long term, they must raise considerable financial resources.

The Deloitte Football Money League (2025) shows that the clubs with the highest revenues in Europe generate a significant proportion of their income in the commercial sector. This includes sponsorship, merchandising and partnerships. For several of the leading clubs, this area even represents the largest single source of income. In addition, the annual Football Money League rankings reveal a correlation between the level of revenue and sporting performance. Clubs with high commercial revenues often occupy top positions in their respective leagues. Although there are exceptions, such as Tottenham Hotspur or Manchester United, which fall short of expectations in sporting terms despite high revenues, a correlation between economic strength and sporting success is evident overall.

It can be deduced from this that commercial revenue, and therefore also sponsorship income, plays a key role in a club's sporting competitiveness. Without substantial income from this area, it is difficult to achieve a place in the topflight. However, these high investments come at a price. Clubs need to generate substantial and reliable income to sustain competitive squads, with UEFA's financial sustainability regulations defining spendings above 70% of revenues on squad costs as a financial risk (UEFA Benchmarking Report, 2024). Philippou & Maguire (2022) emphasize that player salaries are largely fixed and limit the ability of clubs to react to declining revenues or unexpected events.

This vulnerability is also reflected in the fan led review of football governance, a government-commissioned report which found that many English football clubs are financially fragile, often due to risky spending, poor management and reliance on unstable revenue streams (Philippou

& Maguire, 2022). In such a context, long-term and stable revenue, particularly from sponsorship, can be crucial to ensure financial stability and sporting competitiveness.

Based on Fox's (2008) two-sided matching model, Yang and Goldfarb (2015) examine how sponsorship relationships in professional football come about. They view the process as mutual selection. Clubs are only interested in certain sponsors, and sponsors select their partners based on factors such as the clubs' reach and market value. The study is based on data from 43 clubs in the English Premier League from 1990 to 2010. The results show a pattern of "sorted" partner selection. Financially strong sponsors are particularly likely to work with popular clubs. This makes it more difficult for smaller or less known clubs to attract lucrative and unproblematic sponsors. Their choices are limited, and they are more dependent on the remaining options.

According to the authors' simulations, a general ban on certain industries would not only limit distribution opportunities in the sponsorship market, but also reduce the league's overall revenue. Clubs with few spectators and those in lower-income regions would be particularly affected. Overall, the study makes it clear that financial conditions and the structure of the market are decisive factors in determining which sponsorship partnerships are formed (Yang & Goldfarb, 2015).

The previous explanations make it clear that football clubs are exposed to a structural field of tension. On the one hand, there is considerable economic pressure resulting from high fixed costs, growing sporting competition and international transfer markets. On the other hand, clubs have a social responsibility towards their fans, the public and their own values. This conflict of objectives becomes particularly acute in sponsorship. Even clubs with a strong ethical self-image are sometimes forced to consider controversial sponsors to ensure their economic viability. In view of the limited number of alternative financially strong and socially accepted partners, sponsorship is not only an important, but often an indispensable source of income.

2.5 Introduction to Fan Perspectives on Sponsorship

Building on the previous analysis, it seems essential to consider the role of fans separately. They contribute significantly to the implementation of sports services and thus occupy a central position among the stakeholders involved in joint value creation (Zagnoli & Radicchi, 2010). Consequently, a deeper understanding of their relationship with the club is important to be able to make informed assessments of possible reactions to sponsorship agreements.

2.5.1 How is Fan Identification created

In view of the very high spectator numbers in the German Bundesliga, which exceed most European and international leagues, fans play a central role in the identity and success of professional football clubs. Against this background, it is essential to take a closer look at the fan perspective, particularly regarding identification processes and the development of fan-club relationships.

Before analyzing how and why football fans react to morally questionable sponsors, it is first necessary to look at the psychological foundations of fan loyalty. The relationship between fans and their club is often characterized by strong emotional significance and extends beyond a purely observational role. One example of this is the public protest by Borussia Dortmund supporters at the 2024 Champions League final, where criticism of the newly concluded partnership with the armaments company Rheinmetall caused considerable public debate in the run-up to the match (*Champions-League-Finale*, 2024). In order to classify such reactions in a well-founded manner, it is necessary to draw on theoretical models from social psychological research that explain how fan identification arises and what mechanisms underlie it.

Social identity theory is a theoretical basis that is frequently used in the context of group membership, social self-definition and organizational behavior. This assumes that individuals derive their self-concept in part from belonging to social groups. According to this theory, belonging to a group can provide orientation, strengthen self-esteem and generate emotional attachment, especially if one's own group can be positively differentiated from others (Ashforth & Mael, 1989). In the context of football, the club can represent such a social category through which fans experience identity, belonging and collective meaning.

In addition, self-categorization theory offers a cognitive perspective on group processes. It assumes that individuals perceive themselves as members of social categories and align their self-definition with prototypical characteristics of these groups (J. C. Turner & Reynolds, 2012). This process changes self-perception and leads to an alignment with perceived group norms and behaviors. In the context of football, this can mean that fans align their behavior with the characteristics of their fan group that are perceived as typical.

Applied to the present context, it can be deduced from the theoretical approaches that fan identification arises when individuals feel that they belong to a fan community and gain orientation, self-esteem and social connection from this. By aligning their behavior with group characteristics perceived as typical, for example through certain rituals, clothing styles or opinions, this affiliation is stabilized and integrated into their own self-image.

2.5.2 Introduction to different Forms of Fan Relationship

While the previous theoretical approaches explain how people develop an identification with a fan community and integrate this into their self-concept, they do not address the concrete form in which this bond is lived. Not all fans relate to their club in the same way or with the same intensity. To illustrate these differences, a typology was developed that distinguishes between four forms of fan relationship: supporters, followers, fans and flâneurs (Giulianotti, 2002).

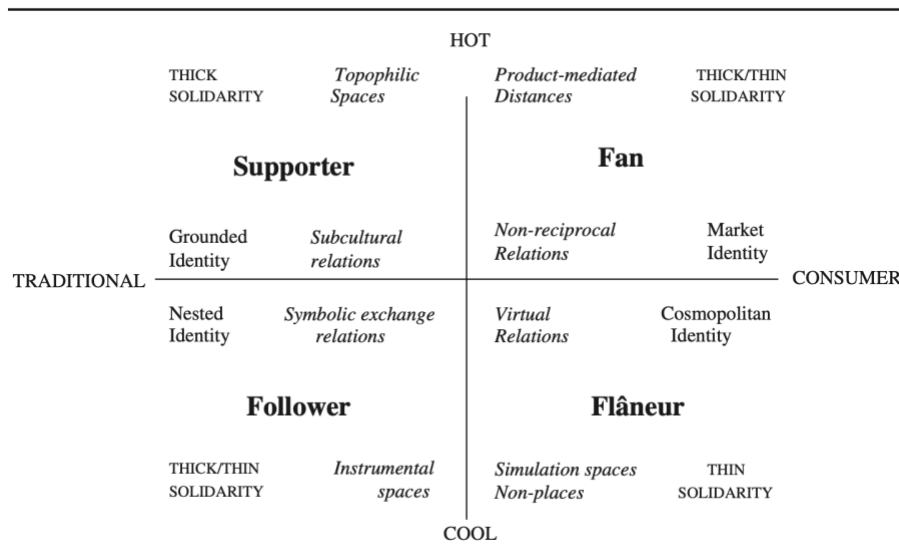


Figure 4: Supporters, Followers, Fans and Flâneurs (Giulianotti, 2002)

These types differ in terms of their emotional commitment, their geographical proximity to the club and their consumer behavior. Supporters are usually emotionally strong and locally rooted, while followers maintain an emotional connection from a distance. Fans are involved through consumption and media use, while flâneurs are selectively interested, hardly develop any loyalty and change their affiliation flexibly. This perspective makes it clear that fan loyalty varies not only in terms of its strength, but also in its manifestation (Giulianotti, 2002).

2.5.3 How Fan Identification develops and deepens

To understand how morally questionable sponsorships may affect the relationship between fans and their club, it is essential to examine the underlying dynamics of psychological fan loyalty.

A useful framework for this is the Psychological Continuum Model (PCM), which conceptualizes fan loyalty as a progressive process of four steps: Awareness, Attraction, Attachment, and Allegiance. Each stage reflects a deeper psychological connection and growing stability in the relationship between the individual and the sports entity (Funk & James, 2001). In contrast to Giulianotti’s typology, which differentiates types of affiliation, the PCM focuses on the psychological depth of fan loyalty over time.

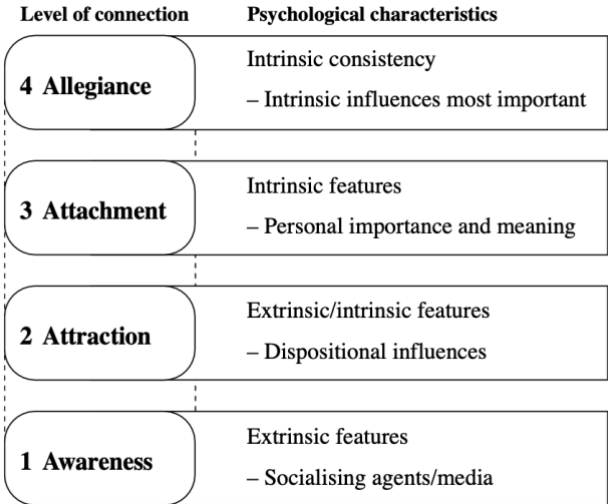


Figure 5: Psychological Continuum Model (PCM) (Funk & James, 2001)

In the awareness stage, an individual is merely familiar with the club or sporting object, without any personal interest or emotional connection. The attraction stage is characterized by a situational interest, for example due to entertainment value, sporting performance or social affiliation. In the subsequent Attachment stage, the club gains personal relevance for the person, it acquires internal psychological meaning to him. In the highest stage, allegiance, a stable and long-term bond develops, which is characterized by consistent attitudes and behaviors even under negative conditions. In other words, it is persistent and resistant to change (Funk & James, 2001).

To complement this model, further insights can be drawn from research on team identification. Research assumes that fans define themselves through their affiliation with a sports team and that this identification becomes an important part of their self-concept (Wann & Branscombe, 1993). In their work, Wann & Branscombe also describe that a strong identification with the team often goes hand in hand with intense interest, frequent attendance at matches and the wearing of fan merchandise.

2.5.4 Potential Consequences through psychological Breaches of Values

Bringing together the PCM and the concept of team identification, allows for a more nuanced understanding of fan behavior in value-based conflict situations. The PCM not only helps with the conceptual differentiation of fan loyalty, but also with the theoretical classification of how and why fans might react differently to conflicts of values. Based on the PCM, it can be argued that people in early attachment phases, such as attraction or early attachment, could potentially react more sensitively to moral tensions (Funk & James, 2001).

However, even fans with strong emotional ties are not immune to disappointment. Research on brand loyalty shows that even consumers with a high level of emotional attachment do not necessarily react tolerantly to behavior that violates norms. Rather, it can lead to a breach of trust, which is perceived as “relationship betrayal” and triggers strong “emotional volatility”. In an experimental study with strongly and weakly attached consumers, the latter reacted much more calmly to morally questionable behavior by the brand, while the former reacted with more intense disappointment or rejection (Fournier & Brasel, 2004).

As a result, both early and advanced stages of loyalty can be associated with specific risks in terms of moral conflicts. In many respects, fan loyalty follows similar psychological mechanisms as brand loyalty and can therefore be jeopardized in different ways by unethical partnerships or club-damaging behavior. Yet even strong psychological bonds do not always translate into consistent behavior. In addition, sports psychology research shows that psychological commitment and actual behavior do not necessarily have to run in parallel. (Bee & Havitz, 2010).

2.6 What we know about Sponsoring and what is missing

These results show that fans' reactions to sponsorship are influenced not only by emotional attachment but also by perceived value alignment. Consequently, understanding the moral and ethical dimensions of sponsorship becomes crucial for both theory and practice, leading to a review of the current state of research on this topic.

Current research on sports sponsorship focuses primarily on economic and image-related aspects such as brand awareness, brand image, and purchase intention (T. Cornwell & Kwon, 2020; T. Cornwell, 2008). Moral dimensions and ethical issues have only been partially addressed and are underrepresented both theoretically and empirically (Jacobs et al., 2024; De

Jans et al., 2024). Nevertheless, initial empirical studies show that moral appropriateness influences the perception of a sponsor and the evaluation of the sponsored club. Peluso et al. (2019) were able to show in two experimental studies that controversial sponsors are evaluated negatively.

Parker & Fink, (2010) show that the club's reactions to the sponsor's misconduct influence the fans' attitudes. Fans with a high level of identification react more sensitively to the chosen communication strategy. Industry-specific studies further illustrate these relationships. De Jans et al. (2024a) conducted two online experiments in which gambling sponsors were rated significantly worse than bank sponsors. The negative effects on the perception of the team and the brand were largely mediated by moral evaluations and a lack of sponsor fit.

Several systematic reviews confirm that the moral dimensions of controversial sponsorship industries are attracting increasing research interest. Jacobs et al. (2024) identified significant gaps in a review of 90 studies, particularly regarding the longer-term effects on fans. Similarly, De Jans et al. (2024a) emphasize in their gambling review that longitudinal studies on sustainable changes in fan loyalty are rare.

Empirical case studies on so-called “sportswashing” cases provide initial concrete evidence of moral tensions among fans. Reiche (2023) compared Qatar Airways' sponsorship partnerships with Bayern Munich, Paris Saint-Germain, and FC Barcelona and found that Bayern fans in particular express clear conflicts of legitimacy. Kearns et al., (2024) use the example of Manchester City to show that fans actively engage with moral accusations against the club. Some fans try to publicly justify the controversial ownership structure, while others express criticism or ambivalence. This leads to discursive negotiation processes within fan culture regarding the legitimacy of the club.

Looking at current fan protests and public debates about controversial sponsors, there is considerable potential for social conflict, suggesting that more intensive scientific research is needed. In fact, the unique structural and cultural characteristics of the German Bundesliga (see Chapter 2.3) make Bundesliga fans a particularly suitable group for this study. Due to their active engagement and institutional influence, it is very likely that morally questionable sponsorship activities will trigger visible and measurable reactions, providing an ideal setting for examining immediate effects and discussing possible longer-term consequences for fan

loyalty. This dissertation helps to fill this gap by systematically analyzing how morally questionable sponsorship activities influence fan loyalty and fans' intention to support the team, and by outlining the conditions under which these immediate changes indicate an increased risk of disengagement.

3. Methodology

This study uses a mixed-methods approach to examine the effects of morally questionable sponsorship activities on fan loyalty in the German Bundesliga. The working hypothesis is that such sponsorship activities influence fans' attitudes and behaviors toward their football clubs. The methodological framework comprises three components: a comprehensive evaluation of scientific and specialist literature, twelve semi-structured expert interviews, and a quantitative survey of 252 Bundesliga fans. This triangulation was chosen to ensure both the depth and breadth of the analysis. The expert interviews provided nuanced insights into sponsorship practices, legitimacy concerns, and fan reactions, while the survey quantified how controversial sponsorship measures influence loyalty, emotional attachment, and intended behavior. These findings were compared with existing theoretical perspectives to validate and contextualize the results.

3.1 Data Collection

3.2.1 Primary Data Collection - Expert Interviews

Due to the complexity of the research topic and the need to obtain expert opinions on this sensitive phenomenon (Barriball & While, 1994), semi-structured interviews were chosen to collect qualitative data. The flexible interview guide was developed based on the results of the literature review and allowed for adaptive follow-up questions to deepen understanding (D. Turner, 2010).

A total of 12 experts with professional backgrounds in football and sports management were interviewed. Participants included former professional players, club officials, sponsorship managers, consultants, and specialists in fan engagement and CSR. Questions were tailored to the expertise of each group, and follow-up questions were used to encourage reflection and gain additional perspectives (D. Turner, 2010). The chosen number of interviews is consistent with prior research showing that thematic saturation is often reached within 12 to 15 interviews (Guest et al., 2006). An overview of all interviewees, including their current positions and areas of expertise, is provided in Appendix B. For reasons of consistency and anonymity, all

respondents are referred to throughout the analysis using codes consisting of two letters. Even though some participants agreed to have their names mentioned, the coding system ensures uniform treatment and comparability.

Common themes across all groups included the definition of morally questionable sponsors, differences in acceptance among different fan groups, the drivers of fan protests in Germany in international comparison, and possible long-term consequences for the relationship between fans and clubs. Certain questions were deliberately asked of all participants to enable cross-group comparisons on key issues. Accordingly, the interview guide for club and sponsorship experts focused on how controversial sponsorship activities affect fan loyalty and legitimacy.

3.2.2 Primary Data Collection - Consumer Insights Survey

Since the master's thesis focuses on fan reactions to controversial sponsors, an online survey was conducted to capture the fans' perspective in detail. The questionnaire was distributed via several online channels, which enabled cost-effective data collection and potentially high response rates within a short period of time (Jr, 2013). It included a pre-selection process to ensure that only respondents with a genuine interest in football and a self-identified favorite club were included, thus ensuring the relevance of the target group. Participants without these characteristics were excluded.

The survey comprised 15 questions in mixed formats (demographic questions, multiple-choice questions, Likert scales) covering six areas: (1) sporting significance of the favorite club, (2) fan identification, (3) definitions of questionable sponsors, (4) value alignment and moral acceptance, (5) behavioral responses, and (6) expectations regarding future sponsorship trends. It was conducted in German and English via Qualtrics. Limitations are explained in section 5.2. The entire questionnaire can be viewed in detail in Appendix A. Between June and August 2025, $n = 316$ participants completed the survey. After excluding individuals with no active interest in football or without a self-identified favorite club, the analytical sample ranged from $n = 252$ for the first question to $n = 230$ for the last question.

A representative sample requires an error rate of 5-10% at a confidence level of 95% (Barlett et al., 2001). For populations of more than 10,000 people, a sample of 200–400 people is usually sufficient (Krejcie & Morgan, 1970). The final data set therefore provides sufficiently reliable findings on German fans' perceptions of morally questionable sponsors.

4. Analysis and Discussion

4.1 Expert Perspectives on Ethically Controversial Sponsorships and Fan Attachment

A qualitative content analysis was conducted to evaluate the expert interviews. Following the approach of Mayring & Fenzl (2019), the material was coded thematically along the predefined interview guide, while also allowing inductive categories to emerge from the data. This enabled the clustering of expert statements into coherent thematic blocks and the identification of recurring patterns regarding morally questionable sponsorships and their impact on fan loyalty.

4.1.1 Definition and Understanding of Morally Questionable Sponsorships

The semi-structured interviews revealed a wide range of views on what constitutes morally questionable sponsorship. While certain industries were consistently highlighted as problematic, the experts emphasized that classification is highly context-dependent and influenced by cultural differences, the identity of the organization, and the way partnerships are implemented in practice.

A recurring theme was the reference to “classic” problematic industries such as gambling, alcohol, and tobacco, which some experts consider incompatible with the values of sport. TF described them as “addictive products” that contradict the health-oriented image of football. JM particularly highlighted gambling, which, despite its addictive potential, is paradoxically widespread. MA criticized the ubiquity of alcohol and tobacco brands in an environment that is supposed to stand for performance and health. This tension illustrates what legitimacy theory describes as a discrepancy between organizational behavior and social norms (Suchman, 1995).

Beyond traditional categories, experts pointed to sponsorship tied to human rights violations or political controversies. MB cited Bayern Munich's Qatar Airways deal as paradigmatic, noting it forced the club into confrontation with fans who strongly rejected the association with an authoritarian state. According to MB, this case showed that even the most financially attractive sponsors can jeopardize the long-term credibility and loyalty of fans if they are perceived as incompatible with the values of the club. LR provided insight into Bayern's internal politics and recalled how the sponsorship had divided opinions within the organization. While the commercial department emphasized global visibility and financial benefits, other stakeholders, particularly in communications and fan relations, expressed deep concern about the loss of reputation in Germany. KR similarly mentioned Borussia Dortmund's sponsorship deal with

Rheinmetall, emphasizing that partnerships with the arms industry are highly sensitive as they directly link football with war and the manufacture of weapons.

Other experts called for more differentiation. OB argued that morality cannot be reduced to rigid industry lists but must be based on credibility and business practices. Using Wirecard as an example, he showed how difficult early assessment can be, as the originally renowned company turned out to be deeply fraudulent. MS confirmed this from the perspective of amateur football. He explained that sponsorship agreements must also be carefully examined at the local level. In his club, a potential sponsor with links to extremist groups was rejected due to the foreseeable reputational risks, which, in his own assessment, would not only have provoked public criticism but also alienated other sponsors and members.

Cultural relativity was another aspect that was frequently highlighted. LR emphasized that gambling sponsors, which are widely accepted in England, often spark heated debates in Germany, demonstrating how cultural norms influence perceptions of legitimacy. This reflects institutional theory, which explains how prevailing norms and beliefs shape what is considered acceptable (Scott, 2013). MH added that fan reactions depend not only on the sponsor's industry, but also on the degree of visibility and the communication strategy. In his experience, a sponsor from a sensitive industry can be tolerated if it is relatively low-key, but resistance grows significantly if the sponsor pushes for high visibility through aggressive campaigns in stadiums and on social media. This shows that the design and activation of sponsorship can be just as crucial as the industry itself.

Not all experts saw morally questionable sponsors as a decisive problem. CS, for example, who works at UEFA and therefore has a more international perspective, admitted that even controversial sponsors such as Qatar Airways did not affect his personal identification as a fan. Similarly, NW emphasized that financial realities ultimately outweigh moral considerations. He argued that sporting success requires significant sources of income and that clubs therefore cannot afford to categorically reject financially strong sponsors, even if they operate in controversial industries. While NW acknowledged that this could compromise certain values, he considered it an unavoidable reality in the global football economy. JP also took a pragmatic stance, emphasizing that sponsorship must ultimately “fit” the club and its identity, with business considerations and personal trust between partners often playing a greater role than abstract ethical debates.

In summary, morally questionable sponsors are defined by the experts to be those that create tension between the values of the sponsor and the identity of the club. While gambling, alcohol, tobacco, weapons manufacturers, and companies associated with human rights violations were most frequently mentioned, the boundaries remain fluid and subjective. As TF put it, the definition is often situational and depends not only on industry labels but also on the broader context, including fan perceptions, reputational risks, and cultural sensitivities.

4.1.2 Fan Typologies and Differential Reactions

What the literature suggests regarding the variation in fan reactions depending on the type of fan and depth of identification (Funk & James, 2001; Giulianotti, 2002), is largely confirmed in the interviews. This heterogeneity is directly relevant to the question of fan loyalty, as different groups differ not only in their immediate reaction but also in their willingness to remain loyal in the long term. OB added that football fans are by no means a homogeneous group, describing them as a “highly emotional and often irrational” interest group. In his view, a club must differentiate, for example, between ultras - highly organized and strongly committed fan subgroups often associated with choreographed displays, chants, and sometimes confrontational behavior (Newson et al., 2024) - , families who occasionally attend games, or business customers in VIP boxes, as each group interprets controversial sponsorship activities differently and represents a different risk of churn.

The vulnerability of long-standing fans and organized “ultra” groups was evident in the interviews. CS noted that ultra fan groups are “the easiest to lose” because they view the club as a central element of their personal identity. This is consistent with social identity theory (Ashforth & Mael, 1989), which states that members with a strong identification with an organization consider its values to be part of their own values and perceive any deviation from these values as a personal betrayal. JM added that fans who are attracted to their club because of its traditions or ethical stance may feel alienated when these foundations are undermined by controversial sponsorship activities.

At the same time, several experts warned against underestimating newer or younger fans. LR argued that while the “emotional fall height” may be greater for long-time fans, younger fans are increasingly initiating public debates on social media and sometimes escalating controversies within hours. MH confirmed this view, noting that while new fans are pragmatic

at first, they quickly mobilize criticism on the internet when a sponsorship is perceived as incompatible with social expectations.

MB's comparison between FC Ingolstadt and FC Bayern Munich illustrates how the composition of a fan base influences long-term risks. In Ingolstadt, where fans are younger and more pragmatic, sponsorship deals are largely tolerated as necessary for survival. At Bayern, on the other hand, long-time fans have stronger expectations linked to tradition, making them more likely to protest contracts such as the partnership with Qatar Airways. Similarly, NW pointed out that organized fan groups often exert disproportionate influence, not only by mobilizing protests, but also by influencing decisions through member votes. KR added that at Borussia Dortmund, the loyalty of fans in the ultra-scene, who see themselves as the embodiment of the club's identity, creates a completely different perspective from that of VIP guests or casual spectators.

While some respondents emphasized that fans rarely turn their backs on their club completely, several pointed out that there are limits. TF stressed that tolerance is not unlimited, citing the 50+1 rule, which would open the door to many new sponsors and investors, as an example of a possible “red line.” If such a fundamental principle were abolished, many fans could turn their backs on their clubs. This shows that while loyalty in football is exceptionally resilient, there are certain thresholds where controversial decisions, including those related to sponsorship, can trigger massive resistance and jeopardize the long-term loyalty of fans.

The results show that fans' reactions to morally questionable sponsorship activities are influenced by typologies, emotional depth, and cultural context. According to experts, hardcore fans and long-time supporters are particularly sensitive to perceived inconsistencies, while newer or occasional fans often show greater tolerance. Importantly, several experts emphasized that fan loyalty, while remarkably robust, is not absolute. As OB pointed out, the interplay of emotions and irrationality makes reactions difficult to predict. From the experts' perspective, morally questionable sponsorship measures therefore have the potential not only to provoke short-term dissatisfaction, but also to undermine the stability of fan loyalty in the long term.

4.1.3 Reasons for Limited Protest and Bundesliga Specificities

The interviews revealed that many experts share the view that protests against morally questionable sponsors are more pronounced and sustained in the Bundesliga than in other major

European leagues. When asked why German fans may react more emotionally or sensitively to such partnerships, respondents cited the structural and cultural characteristics of German football. In their view, these factors not only raise fans' expectations, but also strengthen their ability to publicly express their disapproval.

One of the most frequently cited factors is the 50+1 rule (see section 2.3.2), which is widely regarded as a cornerstone of German football identity. LR and TF emphasized that this rule gives fans the feeling that the clubs remain under their control, reinforcing the idea that they are not just consumers but co-owners of their teams. This governance model creates a normative expectation of accountability. When sponsorship decisions appear to contradict the club's values, fans feel entitled, if not obligated, to voice their disapproval.

The interviews also highlighted the exceptional level of fan organization in Germany, which amplifies the visibility of protests. According to LR and MH, ultra groups and fan associations are highly networked across cities and regions, allowing them to coordinate their responses with remarkable speed. This ability means that questionable sponsorship activities rarely remain a marginal issue.

Instead, they can dominate media coverage, as in the case of the long-running debate over Qatar Airways at FC Bayern Munich, or appear on the most visible stage, as in Borussia Dortmund's protest against Rheinmetall during the Champions League final. In contrast, OB noted that while protests initially arose at the Premier League club Newcastle United following the takeover by Saudi Arabia, sporting success quickly weakened the opposition. An outcome that is less likely in Germany, where fan culture is more resilient and not so easily appeased by victories on the pitch.

Another explanation lies in football's cultural roots in Germany. MB and MA stressed that for many fans, clubs are embedded in local life and regional identity, functioning more as community symbols than entertainment providers. Sponsorship is thus not a neutral contract but a statement of what the club stands for. In England, on the other hand, football has long been dominated by commercial logic and investor ownership, which promotes a more consumer-oriented mindset. CS noted that this difference even influences the design of UEFA campaigns. Marketing materials often must be adapted for the German market, as sensitivity to alcohol or politically controversial sponsors is greater here than elsewhere. JM added to this

perspective by highlighting the effects of commercial normalization abroad. In his opinion, decades of rising transfer fees and the prevalence of foreign ownership in England have led to a certain “indifference” among fans, who now consider high-profile investors or controversial sponsors to be part of the game.

German fans, on the other hand, have retained a stronger sense of tradition and authenticity, so that comparable sponsorship deals are more likely to meet with resistance. KR described this as a “fine line” for club management. While fans expect their team to remain competitive at the highest level, many are unwilling to compromise on principles such as regional roots or, as in this example, distance from arms manufacturers.

In summary, as mentioned in the literature review, the Bundesliga has a unique constellation of structural rules, cultural traditions, and organizational capacities that make protests more likely and more persistent than in other leagues. The 50+1 rule creates a sense of belonging, organized fan networks offer opportunities for collective mobilization, and the cultural anchoring of clubs as community institutions increases sensitivity to sponsorship decisions. This combination explains why morally questionable sponsorship activities in Germany provoke significantly more resistance than in other countries, even when sporting success could neutralize the criticism.

4.1.4 Future Outlook on Fan Loyalty, Club Culture, and Sponsorship Acceptance

When asked about the likely future development of fan loyalty and the acceptance of morally questionable sponsors, respondents painted a mixed picture, combining confidence in the resilience of German fan culture with concerns about increasing commercialization.

Several experts emphasized that habituation processes will play an important role in shaping future developments. OB stated that fans had already become accustomed to changes that initially met with strong resistance, such as fragmented match days or rapidly rising salaries, and concluded that “people get used to everything.” MH made a similar observation, pointing out that protests often lose intensity after an initial outburst because loyalty to the club ultimately outweighs moral reservations.

Other respondents warned of the risk of a gradual decline in loyalty if commercialization continues to increase. MB argued that trust could slowly erode, leading to less emotional

identification, fewer stadium visits, and weaker engagement in fan projects. LR agreed with this concern, describing the danger not as a sudden break but as a steady process in which the bond weakens when fans feel that a club's values diverge from their own. With regard to the PCM, more and more fans would thus slowly but steadily move down from the highest level (Funk & James, 2001).

A central theme in the interviews was the tension between moral integrity and international competitiveness, reflecting the financial pressure described in section 2.4.4. CS asked whether German football should maintain its credibility, even if this means sporting disadvantages, or whether it must accept controversial sponsors to remain internationally competitive. The experts emphasized that football is at a strategic crossroads. Either it remains morally credible and risks sporting setbacks, or it follows global commercialization trends and jeopardizes the loyalty of its fans.

The experts' responses made it clear that there is no consensus on this issue, but rather a range of opinions. MB considered it advantageous to accept lower competitiveness if this preserves the identity of German football. In contrast, NW predicted that the 50+1 rule would not survive in the long term, as the economic pressure would otherwise be too great to compete internationally. MA partly shared this assessment, pointing out that the Bundesliga would soon reach a point where it would have to choose between protecting its unique fan culture and adapting to global economic realities. These differing views show that long-term developments are by no means clearly predictable.

Generational change was another factor frequently mentioned. MA noted that younger fans who have grown up with betting companies as sponsors as an integral part of football, for example, may be more tolerant than older fans. JM and MH also expressed the view that decades of habituation could normalize controversial sponsors but emphasized that tolerance remains conditional and can quickly be called into question by political crises or unpopular sponsorship activities.

Overall, the interviews suggest that the future of fan loyalty in the Bundesliga will be characterized by a fragile balance between adaptation and resistance. Habituation effects and generational change may increase acceptance of morally questionable sponsorship contracts,

but fundamental principles such as the 50+1 rule continue to serve as symbolic boundaries that can hardly be crossed without consequences.

4.2 Fan Perceptions of Ethically Controversial Sponsorships

4.2.1 Demographic Profile of Respondents

Despite the earlier mentioned filtering of participants and the fact that not all respondents completed the survey, the demographic structure remains stable until the last question, with deviations of approximately one to two percentage points. The analysis of the demographic characteristics of the respondents not only serves to describe the sample but is also methodologically necessary to classify the results. As Babbie (2020) emphasizes, information on age or gender is essential in surveys because, among other things, it reveals potential biases in the sample. This is particularly relevant in the context of this study because, as described in Chapter 2 and by OB, football fans do not form a homogeneous group.

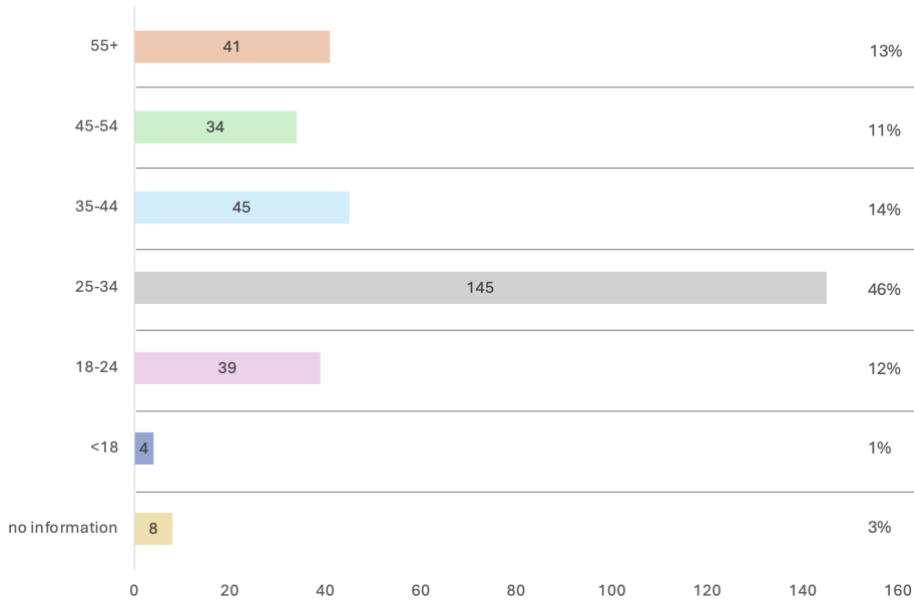


Figure 6: Age Distribution of Survey Participants

Almost half of the respondents (46%) were between 25 and 34 years old, making them the largest group. They were followed by 35- to 44-year-olds (14%) and those over 55 (13%). Another 12% were aged 18–24 and 11% were aged between 45 and 54. Only 1% were under 18. Three percent were classified as “no information,” as this question had not yet been asked to the first eight participants. The sample is therefore clearly dominated by younger respondents in their early twenties to early thirties.

In terms of gender, the sample was predominantly male (n = 247; 78%), followed by female respondents (n = 54; 17%).

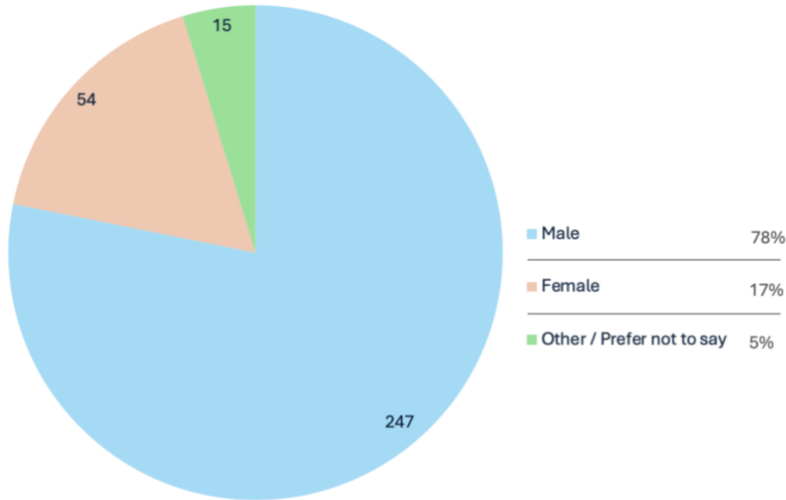


Figure 7: Gender Distribution of Survey Participants

This distribution is not surprising in the context of professional men's football, where the fan base is typically predominantly male (Cleland et al., 2020; Pfister & Pope, 2018).

The distribution of club affiliations shows a clear concentration on large clubs. Half of the respondents follow a top club with a sustained national or international presence (n = 126). A further 37 percent identified with an established, traditional club with a large, loyal fan base (n = 92). This composition of the sample focuses the analysis on contexts in which sponsorship in the Bundesliga is particularly visible and internationalized. The results are therefore primarily relevant for large clubs with a national and international presence.

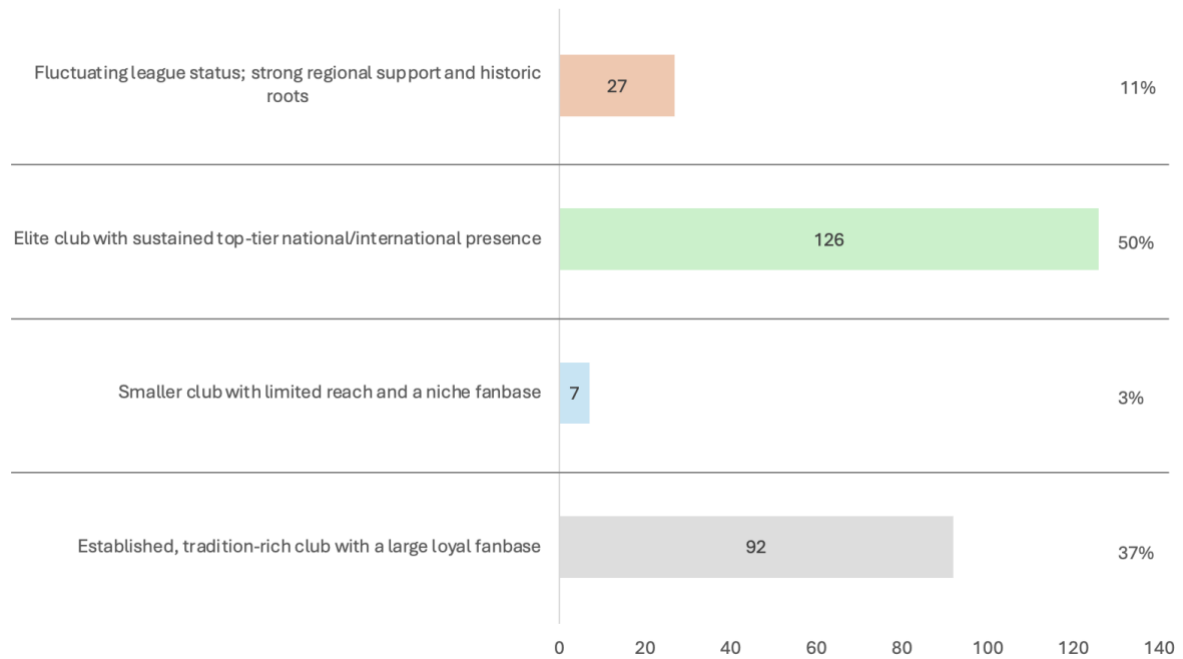


Figure 8: Club Affiliation Distribution of Survey Participants

The focus on major Bundesliga clubs fits well with the state of the literature, because, as mentioned in Chapter 2, the most prominent cases of protest concern precisely this level, such as the debates surrounding FC Bayern Munich's and Borussia Dortmund, where reach and visibility bring conflicts of legitimacy particularly strongly into the public eye.

4.2.2 Fan Identification and Loyalty Intensity

This subchapter examines respondents' loyalty to their favorite club, as this forms a central basis for classifying the possible effects of morally controversial sponsorship measures on long-term fan loyalty. Thirteen statements were recorded on a five-point Likert scale covering important aspects of closeness to the club.

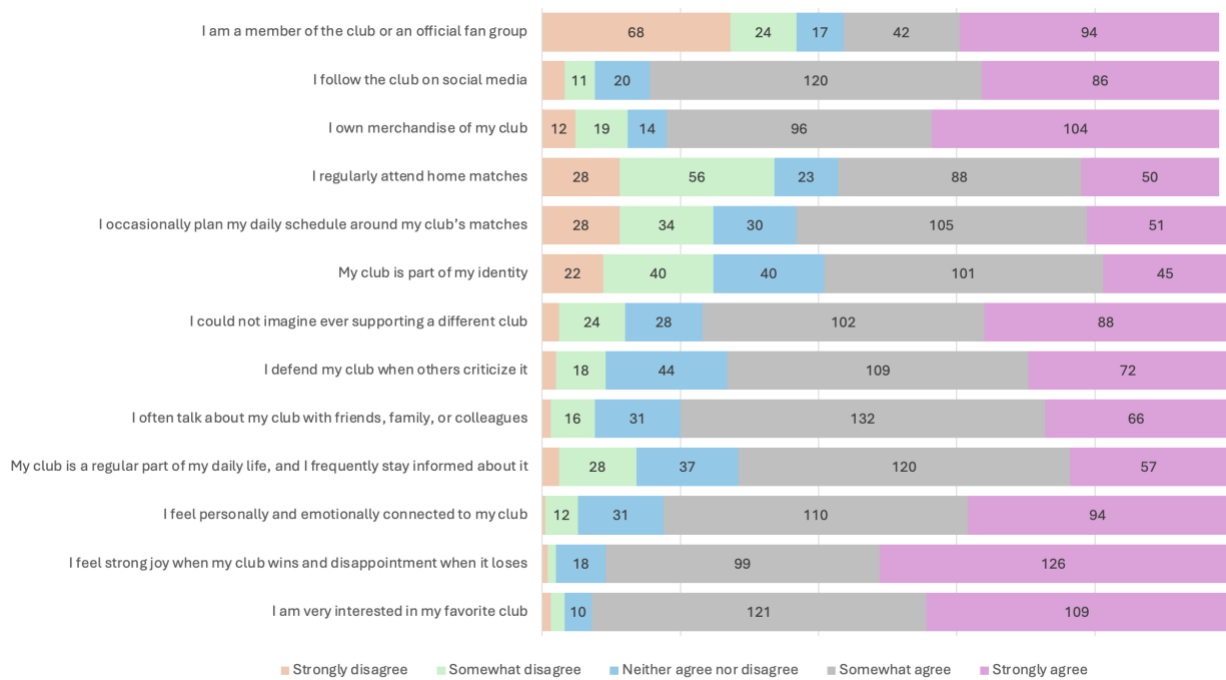


Figure 9: Answer Distribution to Indicators of Fan Identification

The evaluation of the questions on loyalty shows a very committed sample. Almost all respondents express a strong interest in their club (92.6%) and show strong emotional reactions to victories and defeats (91.0%), which underlines the high emotional attachment. This loyalty is also reflected in the fact that 76.6% cannot imagine ever supporting another club and 73.0% actively defend their club against criticism. Everyday integration is also evident: 71.7% regularly follow news or social media and 79.9% discuss the club with others.

Overall, the results show strong loyalty and attachment, which in the PCM model can be classified as interest, emotions, and regular engagement in the phases of attachment and loyalty (Funk & James, 2001).

4.2.3 Ethical Assessment of Sponsors by Industry

This section uses a five-point Likert scale again to examine how respondents morally classify various sponsorship industries. The selection of sponsorship categories follows a pragmatic, two-pronged approach that realistically reflects the perceptions of respondents. On the one hand, clearly recognizable industries that are common in football and are publicly discussed are considered; on the other hand, overarching risk areas cover behaviors that can occur in various industries. This classification provides a solid basis for identifying the most critical sponsors for football clubs. The number of respondents in this section is n=237.

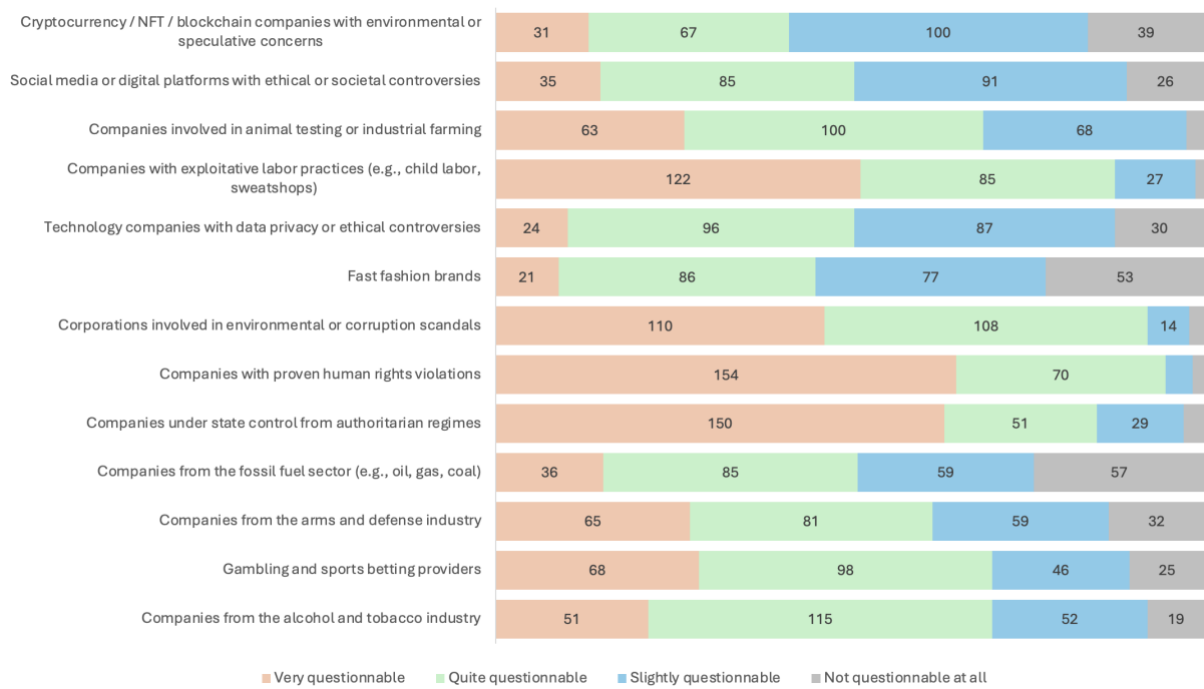


Figure 10: Perceptions of morally Questionable Sponsorship Industries

When combining “very” and “quite questionable,” the strongest rejection is directed at companies that violate human rights (94.5%), are involved in environmental or corruption scandals (92.0%), engage in exploitative labor practices (87.3%), and are state-controlled companies from authoritarian regimes (84.8%). In contrast, alcohol and tobacco, as well as gambling and betting, reach 70.0%, while animal testing (68.8%) and the arms industry (61.6%) receive less, but still majority, criticism.

The pattern shows that rejection is motivated less by industry labels than by categories with clear violations of norms such as human rights, corruption, or exploitative working conditions. This reflects the views of experts, such as OB, who emphasized that sponsorship must be evaluated on a case-by-case basis. The results also reflect well-known lines of conflict in German football, such as FC Bayern's partnership with Qatar Airways, which fall squarely into these highly critical categories. Traditional but controversial industries such as alcohol, gambling, or defense are also viewed critically, but less unanimously.

In a next step, the Likert ratings are supplemented by a prioritization task in which participants select up to three industries that they personally consider most critical. This ranking shows which categories stand out as top priorities under decision pressure and reduces inflation effects due to broad agreement on the scales. This makes it clearer which industries have the greatest potential for protest and which are less likely to be top priorities despite general criticism.

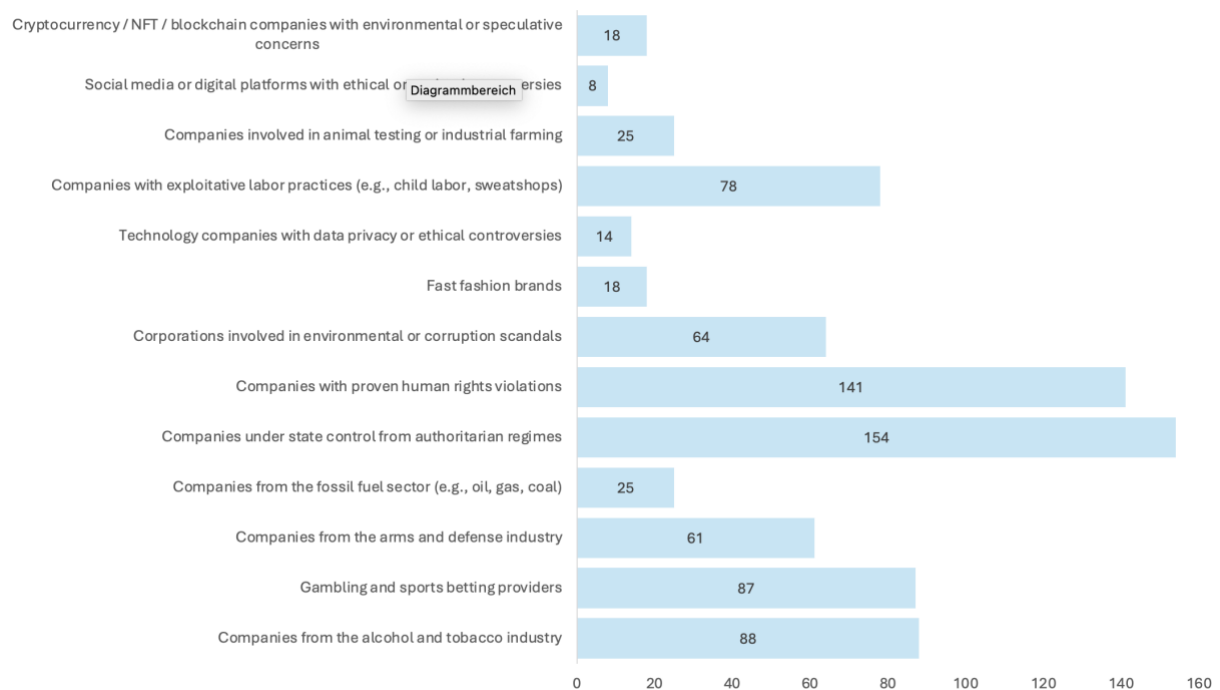


Figure 11: Most critical Sponsorship Industries ranked by Participants

The prioritization highlights clear focal points. State-controlled companies from authoritarian regimes (154) and companies with proven human rights violations (141) were mentioned most frequently. Alcohol and tobacco (88) as well as gambling and sports betting (87) form the next group with high priority. The ranking thus essentially confirms the Likert ratings, but particularly highlights normative and political-ethical issues. It is striking that established sponsors such as gambling or alcohol/tobacco companies are often ranked among the most critical categories despite their presence in professional football, while fossil fuels or technology/social media fall behind in terms of priority. This shows that fans primarily criticize clearly non-normative behavior, while other areas of criticism appear to be of secondary importance.

4.2.3 Value Fit and Moral Acceptance of Fans

This section examines respondents' attitudes toward the alignment of values between sponsors and acceptable limits based on 231 complete responses using a Likert scale.

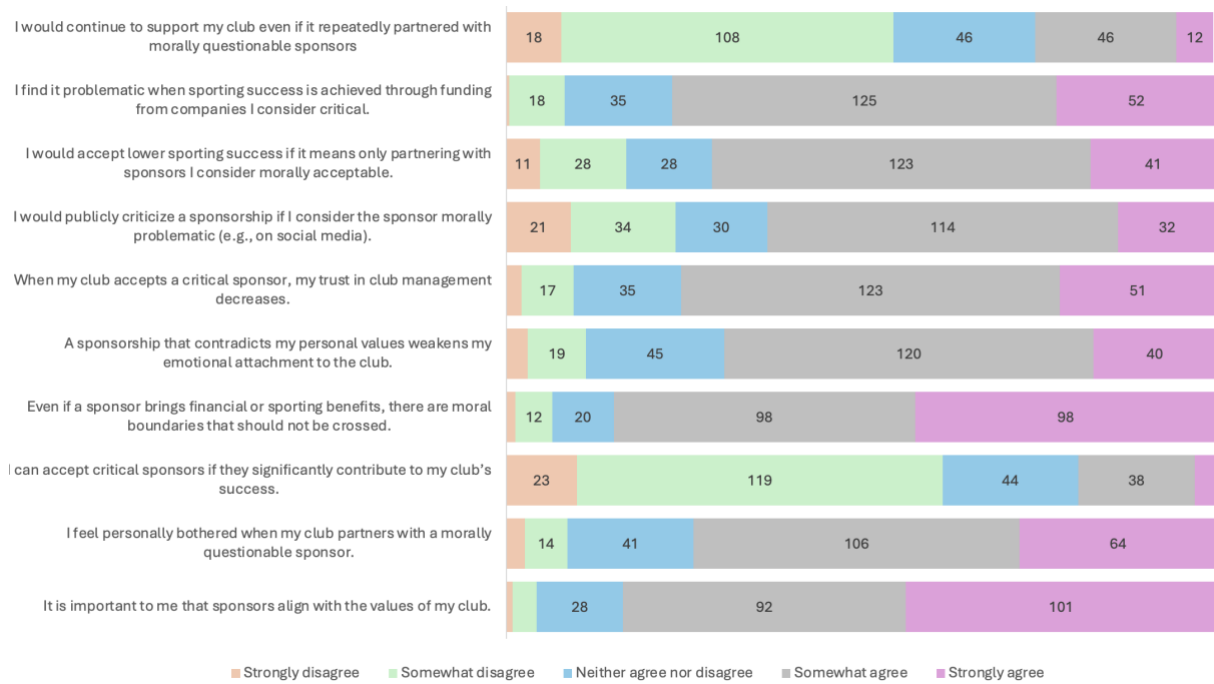


Figure 12: Attitudes towards Value Alignment and Acceptance of morally Questionable Sponsors

The results underscore that shared values are crucial for fan loyalty. A large majority (84%) believe it is important for sponsors to share the club's values, and 85% affirm that moral boundaries should not be crossed for sporting or financial gain. If this alignment is lacking, trust in the club's management declines sharply (75%) and emotional attachment weakens (69%).

Equally striking is the compromise between success and morality. While 71% would accept lower sporting success if only morally acceptable sponsors were selected, 77% consider success achieved through questionable sponsors to be problematic. Only 20% would tolerate controversial partners for sporting success, while 62% expressly reject this. In addition, 63% say they would publicly criticize controversial sponsorship. This pattern is consistent with the interviews, in which experts emphasized that German fans are particularly sensitive and are not easily appeased by victories on the field. Success alone does not justify conflicts of values, and controversial partnerships can therefore affect fan loyalty, even if the sporting results are positive.

Building on this, respondents were asked what specific steps they would consider taking in the event of a morally questionable sponsorship activity. The question translates the above-mentioned attitudes into concrete intentions for action and includes both communicative

responses such as public criticism and behavioral changes such as visiting the stadium less often or buying fewer fan merchandise items. Multiple answers were possible.

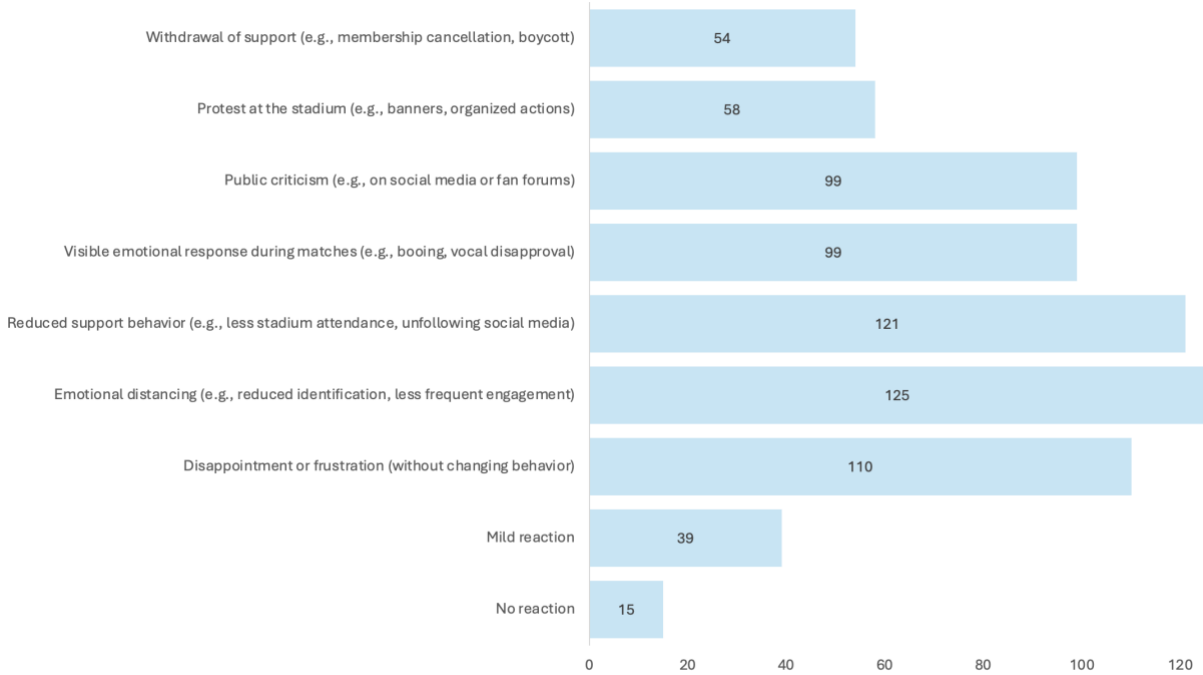


Figure 13: Fan Reactions to morally Questionable Sponsorship Activities by Participants' Favorite Clubs

Respondents most frequently mention forms of distancing. Emotional distancing is ticked 125 times, reduced support behavior such as less frequent stadium visits or unfollowing accounts 121 times, disappointment or frustration without behavioral change 110 times. Public criticism on social media or forums (99) and visible emotional reactions in the stadium such as booing (99) are also likely.

In contrast, only a few respondents indicated no reaction (15) or a mild reaction (39). Collective and more costly measures are less common, but still relevant. Complete withdrawal of support, such as termination of membership or boycott, was selected 54 times. Since multiple answers were possible, the figures describe the range of possible reactions and show that morally questionable sponsorship would not remain without consequences for the majority. The results show that the involvement of morally questionable sponsors has a negative effect on fan loyalty among almost all fans.

To convert the previously reported range of possible reactions into an assessment of their actual probability of occurrence, the respondents then evaluated for each individual option how likely

they would be to act in this way in the event of morally questionable sponsorship. The number of respondents for this question was n=224.

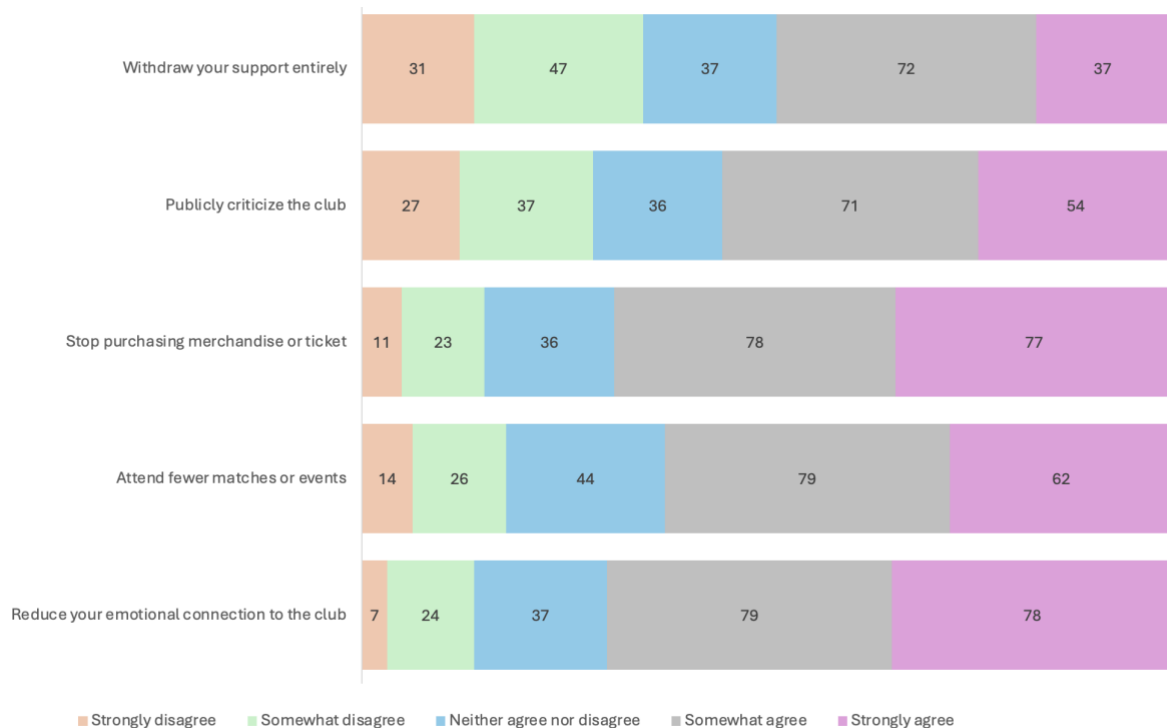


Figure 14: Willingness of Respondents to determine Reactions to morally Questionable Sponsorship Activities

The majority would respond to morally questionable sponsorship activities with concrete measures. The most common response among respondents was a reduction in emotional attachment, with approximately 70% of people considering this likely. Almost as many would buy fewer tickets or fan merchandise or attend games or club events less frequently. The trend from the previous question, that a remarkably large proportion would consider withdrawing their support completely, is also confirmed, with 49 percent of respondents saying they would take this step. It is also noteworthy that, depending on the measure, 16–20 percent expressed a neutral opinion. This group indicates uncertainty or suggests that many respondents have not yet finalized their position. Overall, this shows that a decline in fan loyalty in response to sponsorship measures perceived as critical would not be an exception, but rather a realistic option for many.

4.2.4 Fan Perspective on Sponsorship Acceptance and Club Identification

The following section evaluates the respondents' statements on the future development of sponsorship, fan loyalty, and fan culture. The evaluation is based on n = 230.

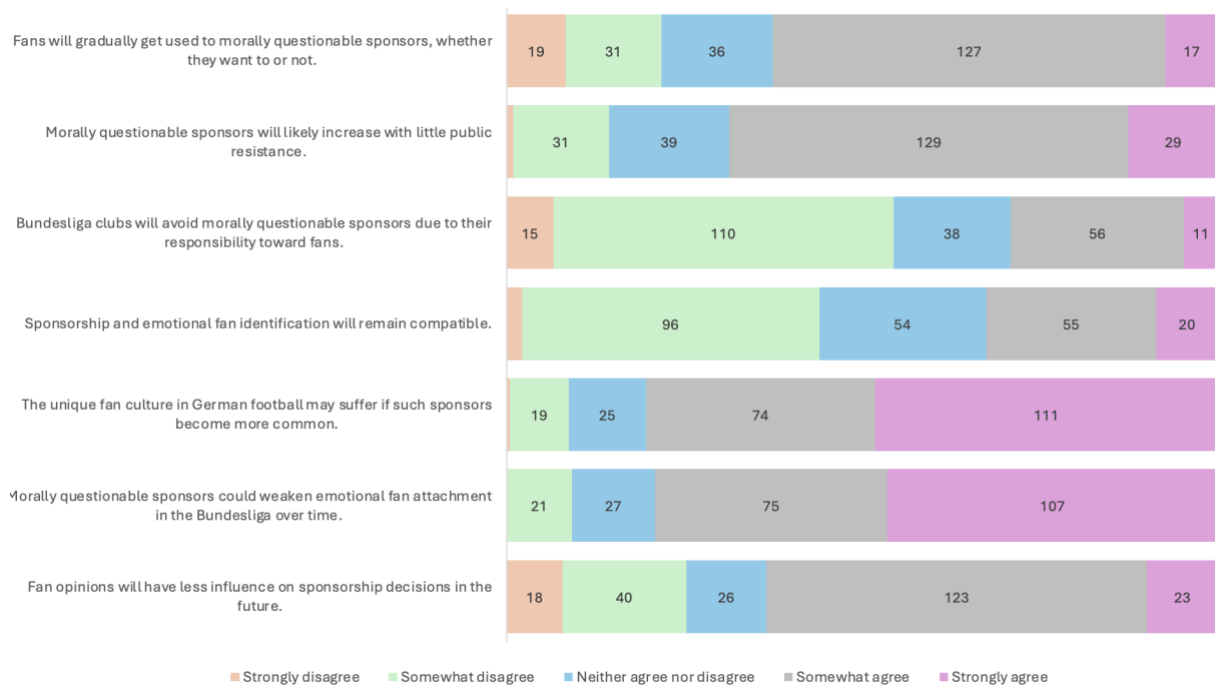


Figure 15: Survey Responses on Perceptions of morally Questionable Sponsorship in the Bundesliga

A majority expects fan influence on sponsorship decisions to decline. About 69% foresee more morally questionable sponsors, with little public resistance. Expectations of gradual habituation point in the same direction. Around 63% assume that fans will or must come to terms with such sponsorship arrangements over time. At the same time, there is great concern about the consequences for loyalty and culture. Around 79% believe it is likely that morally questionable sponsors will weaken emotional fan loyalty in the Bundesliga in the long term, with almost half agreeing “strongly.” There is similarly high agreement with the statement that the unique fan culture could suffer if such partners become more common. In contrast, only a minority (33%) believe that sponsorship and emotional identification can remain compatible without any problems. Similarly, a majority do not expect Bundesliga clubs to refrain from morally questionable sponsors out of responsibility to their fans.

Overall, the distributions show a dual trend. Many respondents expect controversial sponsorships to become normalized, with simultaneous risks for fan loyalty and fan culture, but have little confidence in the clubs' ability to take preventive measures. The results coincide with expert assessments of the high sensitivity of German fans, but also with OB's observation that fans get used to a lot of things. The majority fear that such sponsorships will gradually become normal and increase without significant resistance. Which side prevails ultimately depends on the clubs' orientation toward shareholder or stakeholder logic and will shape the future course of sponsorship policy (Freeman et al., 2010; Friedman, 2007).

4.2.5 Impact of Morally Questionable Sponsorships on Fan Loyalty

This section examines how fan loyalty changes when fans are confronted with morally questionable sponsorship. To this end, the same individuals were surveyed twice: first about their current loyalty (section 4.2.2), then after being presented with a corresponding scenario (section 4.2.3). The evaluation was carried out using paired t-tests, which compare the mean values of the same group at two points in time and check whether the changes are systematic or merely coincidental (Liang et al., 2019).

The underlying hypotheses were as follows:

- H_0 (null hypothesis): There is no difference between the responses before and after the information about a morally questionable sponsorship.
- H_1 (alternative hypothesis): There is a difference between the responses before and after the information about a morally questionable sponsorship.

To enable comparison, relevant questions from the “before” and “after” blocks were linked together. Specifically, the 13 questions on current fan identification and loyalty (section 4.2.2) were paired with the five scenario-based questions on possible reactions (section 4.2.3) that represent the same construct. The respective change was calculated for each person and then the mean value was calculated across all respondents. It should be noted that the dimensions queried before and after the scenario were not always identical, but rather complementary behaviors. One example is the combination of “*I defend my club when it is criticized*” in the before block and “*I would publicly criticize my club*” in the after block. Here, the comparison reflects the possible reversal in behavior. Figure 16 shows an overview of the before and after variables:

Before variable(s)	After variable
Joy/Disappointment, Emotional connection, Club as part of identity	Reduction of emotional attachment
Schedule around matches, regularly attend home matches	Fewer visits to matches or events
Own fan merchandise	No longer purchase fan merchandise or tickets
Defend club against criticism	Publicly criticize the club
Could not imagine supporting another club, Club membership/fan group	Withdraw support completely

Figure 16: Pairings of before vs after Variables for the t-test

Elements without a clear correspondence were excluded to ensure conceptual clarity. If the probability of error (p-value) is less than 5%, the null hypothesis is rejected - we then speak of a statistically significant change. Very small p-values indicate extremely clear effects. For a t-test to be performed correctly, variables representing the same construct must be compared.

The negatively worded items in the “Afterwards” block (e.g., “attend fewer games or events”) were reversed for the analysis so that high scores consistently indicate strong loyalty. Accordingly, negative mean differences in the t-test indicate a decline in loyalty, a stronger withdrawal of fans, etc.

Comparison before vs. after	Mean_Diff	SD_Diff	p_Value	Result
Emotional attachment	-1.877	1.467	7.75e-50	Extremely significant
Match attendance	-1.064	1.893	2.81e-15	Extremely significant
Merchandise purchase	-1.895	1.521	3.46e-48	Extremely significant
Club defense vs. public criticism	-1.298	1.923	2.49e-20	Extremely significant
Overall support/ loyalty	-0.808	2.022	6.85e-09	Extremely significant

Figure 17: Results of paired-sample t-tests comparing Fan Loyalty before and after Exposure to a morally Questionable Sponsorship Scenario

The results of the paired t-tests show that morally questionable sponsors lead to a significant decline in fan loyalty in all dimensions examined. This effect is most pronounced in emotional attachment (mean difference = -1.88; $p < 0.001$) and willingness to purchase fan merchandise (-1.90; $p < 0.001$), indicating a significant weakening of both affective and consumption-related loyalty. The willingness to defend the club against criticism also decreases significantly and turns into an increased willingness to criticize (-1.30; $p < .001$). In addition, attendance at games decreases significantly (-1.06; $p < .001$), while even basic support and loyalty toward the club noticeably weaken (-0.81; $p < .001$). Taken together, the results underscore that morally questionable sponsors significantly impair both emotional attachment and behavioral forms of loyalty.

4.2.6 Determinants of Fan Reactions to Morally Questionable Sponsorship

Now that the before-and-after comparisons have already shown significant declines in key loyalty indicators, the question arises as to which specific dimensions of fan loyalty are particularly susceptible to change. While the t-tests at the aggregate level show that loyalty is declining overall, a more detailed regression analysis allows us to take a closer look at the individual indicators. To this end, the items relating to fan identification and loyalty are used as predictors and compared with the scenario-based after variables. In this way, it is possible to analyze which specific facets of loyalty are most strongly associated with an increased

likelihood of withdrawal, criticism, or other reactions. The aim is not only to record the general decline, but also to identify which groups of fans are particularly at risk of limiting or withdrawing their support in the event of controversial sponsorship decisions. Figure 18 gives an overview of all regression results:

	Dependent variable:				
	Emotion decrease (1)	Fewer visits (2)	Stop purchases (3)	Public criticism (4)	Withdraw support (5)
Very interested in my club	-0.009 (0.072)	-0.002 (0.077)	0.007 (0.080)	-0.046 (0.087)	-0.051 (0.093)
Strong joy/disappointment	-0.120 (0.089)	0.021 (0.090)	-0.039 (0.098)	0.012 (0.089)	-0.043 (0.093)
Personally/emotionally connected	0.034 (0.100)	-0.077 (0.105)	-0.061 (0.098)	-0.109 (0.103)	-0.043 (0.112)
Club in daily life / informed	-0.129 (0.111)	-0.267** (0.115)	-0.186 (0.114)	-0.040 (0.107)	-0.134 (0.120)
Talk about my club often	0.038 (0.109)	0.135 (0.102)	0.065 (0.101)	0.009 (0.111)	0.101 (0.106)
Defend my club	0.120 (0.113)	0.133 (0.104)	0.035 (0.105)	0.164 (0.117)	0.082 (0.110)
Couldn't imagine another club	-0.001 (0.098)	0.033 (0.097)	0.111 (0.091)	0.019 (0.101)	-0.007 (0.109)
Club part of my identity	0.090 (0.136)	0.232 (0.150)	0.118 (0.134)	0.225 (0.146)	0.209 (0.154)
Plan day around matches	0.005 (0.110)	-0.040 (0.115)	0.067 (0.114)	0.218* (0.124)	0.213* (0.125)
Regularly attend home matches	0.477*** (0.125)	0.538*** (0.136)	0.545*** (0.134)	0.296** (0.140)	0.393*** (0.126)
Own merchandise	-0.244*** (0.081)	-0.386*** (0.088)	-0.440*** (0.083)	-0.356*** (0.087)	-0.416*** (0.093)
Follow on social media	0.018 (0.099)	-0.068 (0.099)	-0.095 (0.086)	-0.091 (0.095)	-0.127 (0.088)
Member / official fan group	0.045 (0.120)	0.028 (0.136)	0.057 (0.122)	0.401*** (0.133)	0.249** (0.123)
Constant	3.885*** (0.067)	3.658*** (0.071)	3.826*** (0.069)	3.376*** (0.071)	3.145*** (0.075)
Observations	228	228	228	228	227
R2	0.193	0.235	0.237	0.405	0.302
Adjusted R2	0.144	0.188	0.190	0.369	0.260
Residual Std. Error	1.015 (df = 214)	1.058 (df = 214)	1.038 (df = 214)	1.055 (df = 214)	1.126 (df = 213)
F Statistic	3.934*** (df = 13; 214)	5.044*** (df = 13; 214)	5.106*** (df = 13; 214)	11.210*** (df = 13; 214)	7.093*** (df = 13; 213)

Note: *p<0.1; **p<0.05; ***p<0.01
* p<0.1; ** p<0.05; *** p<0.01

Figure 18: Regression Results on Determinants of Fan Reactions to morally Questionable Sponsorship

The regression analysis shows clear differences in which dimensions of fan loyalty predict subsequent reactions. This is particularly clear among regular stadium visitors: for all five dependent variables, there are positive effects between +0.39 and +0.55 (all $p < .001$). The probability of public criticism also increases significantly (+0.30, $p < .01$). This makes it clear that the most active fans are particularly sensitive to moral conflicts and adjust their behavior accordingly.

In contrast, owning merchandise has a stabilizing effect: there are significant negative effects for all five reaction variables (e.g., -0.44 for refraining from purchasing, $p < .001$; -0.42 for

withdrawing support, $p < .001$). Fans with fan merchandise are therefore significantly less inclined to change their behavior in the scenario. A similar pattern can be seen in the item “Club in daily life / informed,” which reduces the probability of attending fewer games (-0.27 , $p < .05$). Members of official fan clubs, on the other hand, react more strongly, especially with public criticism ($+0.40$, $p < .001$) and withdrawal ($+0.25$, $p < .05$).

Overall, the models explain a relevant proportion of the variance. The explanatory power is highest for public criticism ($R^2 = 0.41$), followed by withdrawal ($R^2 = 0.30$). These values are comparatively high for survey data in a social science context and underline the significance of the findings.

The interviews confirm these mechanisms. MB noted that organized groups such as ultras exert strong pressure on moral issues, OB emphasized the sensitivity of long-standing members with deep everyday integration, and LR stressed that fans who have invested heavily often respond with open criticism or even withdrawal by attending stadiums or becoming members.

5. Conclusion

5.1 Main Findings

The triangulation of literature, expert interviews, and survey data shows that morally questionable sponsorship activities pose a significant risk to fan loyalty in the Bundesliga. While such partnerships can bring considerable financial benefits, they also jeopardize the emotional bond between clubs and their supporters. The results clearly show that loyalty is not unconditional but depends heavily on the alignment of the values of the club and the sponsor.

A key finding is that committed fans, such as regular stadium visitors or members of official fan groups, are particularly sensitive to perceived violations of values. These groups are most likely to respond with criticism, boycotts, or even withdrawal of their support. In contrast, more consumer-oriented forms of loyalty, such as the ownership of fan merchandise, appear to be relatively stable. This asymmetry highlights a key structural risk: the very fans who contribute most to the atmosphere, cultural capital, and legitimacy are also the most susceptible to leaving.

Regarding industries for sponsorships, the survey results show that links to human rights violations and authoritarian regimes in particular meet with the strongest rejection. Although the experts emphasize in the interviews that sponsors should be assessed on a case-by-case basis and not evaluated across the board by industry, both the survey results and practice show that these areas are perceived as especially critical by fans.

Furthermore, the structural characteristics of the Bundesliga reinforce this dynamic. The 50+1 rule and the strong tradition of fan participation promote a culture in which sponsorship is seen not only as an economic transaction but as an expression of club identity. Compared to more commercial leagues, fans in Germany are therefore more vigilant and less willing to accept controversial sponsors in exchange for sporting success.

In summary, the results emphasize that morally questionable sponsorship activities are by no means a marginal issue. They can undermine trust, weaken emotional identification, and provoke active resistance. Above all, however, the Bundesliga risks losing its ultras and other highly committed fans - arguably its unique selling point in the international football landscape, if one considers, for example, the high stadium attendance figures over many years - not only in the short term, but also in the long term if its sponsorship strategies do not align with the values of its fans.

5.2. Limitations

Like any empirical work, this dissertation is subject to certain limitations that may restrict the transferability of its findings. One key limitation was the relatively short duration of around four months, which suggests that a longer study period could have led to more differentiated findings.

The expert interviews were limited in scope and composition and were strongly influenced by the researcher's selection decisions. The literature-based guide set content priorities that could potentially cause bias. In addition, qualitative statements by individual experts are not representative of the entire population. Small samples increase the risk of systematic bias, such as selection errors, and reduce the reliability of the results (Houghton, 2012; Lin, 2018; Bhandari, 2020).

As with all online surveys, certain biases and inaccuracies are unavoidable (Bryman, 2016). The survey was conducted mainly in southern Germany, particularly in Bavaria, which may have led to an underrepresentation of perceptions from other regions, thus limiting the generalizability of the results.

The sample was also relatively homogeneous in demographic terms, with young male adults (24–35) predominating. This lack of diversity may limit the conclusions that can be drawn about age- or gender-related differences in attitudes. As Henrich et al. (2010) note, surveys often capture WEIRD (western, educated, industrialized, rich, and democratic) populations that do not fully reflect greater heterogeneity.

Finally, the use of Likert scales carries the risk of attitudinal bias, as respondents tend to agree with statements (Krosnick, 1999). This may have led to an overestimation of both positive and negative reactions to sponsorship scenarios.

5.3 Future Research

Future research could broaden the perspective to include other European leagues, particularly more commercialized contexts or smaller markets with less organized fan bases. Such comparisons would clarify whether the high sensitivity of German fans is due to structural factors such as the 50+1 rule or reflects broader patterns.

In addition, it would be useful to take a more differentiated look at different fan groups. This study shows that highly involved fans react critically. However, to make informed statements about differences based on age, gender, or socioeconomic background, significantly larger and more demographically balanced samples would be necessary.

Finally, longitudinal studies would be valuable in assessing whether initial irritation leads to lasting distancing or whether resistance diminishes over time.

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Appendix A: Outline of Survey Questions

Q No.	Question	Question Type	Answer Options
General questions			
Basic information, including demographics and whether the respondent is a football fan and supports a specific Bundesliga club			
1	Are you generally interested in football (soccer)?	Multiple Choice	Yes; No
2	Do you regularly follow matches of the German Bundesliga (1st, 2nd or 3rd Bundesliga)?	Multiple Choice	Yes; No
3	Are you a fan of a German professional football club (1st, 2nd, or 3rd Bundesliga)?	Multiple Choice	Yes; No
Club Popularity			
Information about the popularity of the club the participant supports			
4	How would you personally classify your favorite club in terms of sporting stature, tradition, and public visibility?	Multiple Choice	1. Top-tier, internationally prominent club 2. Established club with tradition and large fanbase 3. Regionally strong club with fluctuating league status 4. Small club with limited visibility and niche support
Fan Identification			
Information on how attached a fan is to his club			
5	<p>Please indicate how much you agree with the following statements</p> <ul style="list-style-type: none"> - “I am very interested in my favorite club“ - “I feel strong joy when my club wins and disappointment when it loses” - “I feel personally and emotionally connected to my club” - “My club is a regular part of my daily life, and I frequently stay informed about it (e.g., news, social media, podcasts)” - “I often talk about my club with friends, family, or colleagues” - “I defend my club when others criticize it” - “I could not imagine ever supporting a different club” - “My club is part of my identity” - “I occasionally plan my daily schedule around my club’s matches (e.g., arranging my Saturday or weekday evenings to watch the game)” - “I regularly attend home matches” - “I own merchandise of my club (e.g., jerseys, scarves)” - “I follow the club on social media” - “I am a member of the club or an official fan group” 	Matrix question with 5-point Likert scale	Strongly disagree (1) - Strongly agree (5)
6	Are there specific values or characteristics that you associate with your club? (e.g., humility, fighting spirit, diversity, tradition, community ...)	(Optional) open text	-

7	Would you like to describe what your club personally means to you?	(Optional) open text	-
Definition of morally questionable sponsorship			
Questions on how the participant defines a morally questionable sponsor for a Bundesliga football club			
8	<p>To what extent do you find sponsorships from the following industries morally questionable for a Bundesliga club?</p> <ul style="list-style-type: none"> - “Companies from the alcohol and tobacco industry” - “Gambling and sports betting providers” - “Companies from the arms and defense industry” - “Companies from the fossil fuel sector (e.g., oil, gas, coal)” - “Companies under state control from authoritarian regimes” - “Companies with proven human rights violations” - “Corporations involved in environmental or corruption scandals” - “Fast fashion brands” - “Technology companies with data privacy or ethical controversies” - “Companies with exploitative labor practices (e.g., child labor, sweatshops)” - “Companies involved in animal testing or industrial farming” - “Social media or digital platforms with ethical or societal controversies” - “Cryptocurrency / NFT / blockchain companies with environmental or speculative concerns” 	Matrix question with 4-point Likert scale	1 - 4; Very Questionable / Not questionable at all
9	<p>Which of the following sponsor types do you personally consider to be particularly morally questionable, if any? <i>(Please select up to 3 options)</i></p> <ul style="list-style-type: none"> - “Companies from the alcohol and tobacco industry” - “Gambling and sports betting providers” - “Companies from the arms and defense industry” - “Companies from the fossil fuel sector (e.g., oil, gas, coal)” - “Companies under state control from authoritarian regimes” - “Companies with proven human rights violations” - “Corporations involved in environmental or corruption scandals” - “Fast fashion brands” - “Technology companies with data privacy or ethical controversies” - “Companies with exploitative labor practices (e.g., child labor, sweatshops)” - “Companies involved in animal testing or 	Multiple Choice	Selection between the specific categories of potentially questionable sponsors

	<p>industrial farming”</p> <ul style="list-style-type: none"> - “Social media or digital platforms with ethical or societal controversies” - “Cryptocurrency / NFT / blockchain companies with environmental or speculative concerns” 		
10	Is there anything you would like to add regarding your views on morally questionable sponsors?	(Optional) open question	-
Value fit and moral acceptance			
11	<p>- Please indicate how much you agree with the following statements. <i>(Note: In this survey, the term “morally questionable sponsors” refers to your personal definition based on your answers from section 3)</i></p> <ul style="list-style-type: none"> - “It is important to me that sponsors align with the values of my club” - “I feel personally bothered when my club partners with a morally questionable sponsor” - “I can accept critical sponsors if they significantly contribute to my club’s success” - “Even if a sponsor brings financial or sporting benefits, there are moral boundaries that should not be crossed” - “A sponsorship that contradicts my personal values weakens my emotional attachment to the club” - “When my club accepts a critical sponsor, my trust in club management decreases” - “I would publicly criticize a sponsorship if I consider the sponsor morally problematic (e.g., on social media)” - “I would accept lower sporting success if it means only partnering with sponsors I consider morally acceptable” - “I find it problematic when sporting success is achieved through funding from companies I consider critical” - “I would continue to support my club even if it repeatedly partnered with morally questionable sponsors” 	Matrix question with 5-point Likert scale	Strongly disagree (1) - Strongly agree (5)
12	If your club entered a sponsorship deal with a morally questionable sponsor in your definition, how would you react? <i>(Multiple answers are possible)</i>	Multiple choice	No reaction; Mild reaction; Disappointment or frustration; Emotional distancing; Reduced support behavior; Visible emotional response during matches; Public criticism; Protest at the stadium; Withdrawal of support; Other
Value fit and moral acceptance			
Question regarding the reaction of a fan for a morally questionable sponsoring			
13	<p>How likely would you be to react in the following ways if your club partnered with a morally questionable sponsor?</p> <ul style="list-style-type: none"> - “Reduce your emotional connection to the 	Matrix question with 5-point Likert scale	Not likely at all (1) - Very likely (5)

	club” - “Attend less matches or events” - “Stop purchasing merchandise or ticket” - “Publicly criticize the club” - “Withdraw your support entirely”		
Future Outlook			
Information on the opinion for the future development of sponsoring in the German Bundesliga			
14	Please indicate how much you agree with the following statements: - “Fan opinions will have less influence on sponsorship decisions in the future” - “Morally questionable sponsors could weaken emotional fan attachment in the Bundesliga over time” - “The unique fan culture in German football may suffer if such sponsors become more common” - “Sponsorship and emotional fan identification will remain compatible” - “Bundesliga clubs will avoid morally questionable sponsors due to their responsibility toward fans” - “Morally questionable sponsors will likely increase with little public resistance” - “Fans will gradually get used to morally questionable sponsors, whether they want to or not”	Matrix question with 5-point Likert scale	Strongly disagree (1) - Strongly agree (5)
Final comment			
15	Do you have any additional comments or personal thoughts on the topic of “Sponsorship and Morality in Football”?	(Optional) open question	-

Figure 19: Survey Questions Outline

Appendix B: Expert Interviews

.1 Overview of Interviewees

Name (if consented)	Code	Current position and expertise
Erik-Maurice Böhm	MB	Project Manager at FC Bayern Munich, background in sports management and fan engagement
Oliver Bierhoff	OB	Former professional football player, former team director at German football national team with expertise in marketing, sponsorship, and international brand representation
Name not disclosed upon request	LR	Strategy Manager in professional football, experience in sponsorship, strategic partnerships, and corporate development at leading clubs and organizations
Karlheinz Riedle	KR	Former professional football player, ex-sporting director, Borussia Dortmund ambassador and active TV expert with sponsorship experience
Tobias Früchtl	TF	Sponsorship expert with experience at Bundesliga clubs and in brand strategy, fan activation, and sponsor relations
Name not disclosed upon request	MA	Sports manager with Bundesliga experience, from youth coach to front-office roles in partnerships and sponsorship
Nico Werner	NW	Consultant at Deloitte, co-responsible for sports mandates, combines strategy consulting with playing and coaching experience in youth Bundesliga
Jean-Marie Pfaff	JP	Former professional football player, experience in sponsorship and club representation
Name not disclosed upon request	MH	Brand activation and partnership specialist with experience Bundesliga clubs, focus on sponsorship management, partnerships, and marketing strategy
Julian Müller	JM	Project Manager at 1. FC Köln, leads football projects youth development with clubs and corporate partners
Matthias Schmiedle	MS	President of German amateur football club, responsible for sponsorship acquisition, squad planning, and overall club management (~€1m budget)
Christopher Shires	CS	Sports manager with experience at UEFA and sponsorship rights, currently at UEFA Marketing

Figure 20: Overview of Interviewees

.2 Interview Scripts

Semi-structured expert interviews were conducted to collect qualitative data. The interview guide consisted of overarching core questions that were slightly adapted or reordered depending on the professional background of the experts, relevance to the respective context, and the dynamics of the conversation. The aim was to ensure a high degree of comparability between the interviews while allowing for in-depth exploration of individual perspectives and experiences.

The interview guide included the following questions:

1. How would you define the term “morally questionable or critical sponsor” in your own words? Which industries or types of companies come to mind?
2. Do you think that the acceptance of morally questionable sponsors differs between different types of fans? For example, is there a greater risk of losing long-term fans or not gaining new fans?
3. Why is it that in many cases there is hardly any protest when an external, morally questionable sponsor or donor supports a club?
4. Why is there so much emotion surrounding this issue in the Bundesliga?
5. Do you see a connection between the amount of financial support and the willingness to accept morally questionable sponsors?
6. Do you consider this particular sensitivity in the Bundesliga to be specific to the league or the country?
7. How do you assess the long-term development of fan loyalty in Germany?
8. Do you see morally questionable sponsors as a threat to fan loyalty and fan culture in Germany?

9. Do you believe that fans will accept morally questionable sponsors in the long term, or even have to accept them?

10. In your opinion, will fans have to choose between sporting success, especially at the international level, and the preservation of tradition and morally clean sponsorship in the future?

.3 Summary of Interviews 1: OB

When you think about sponsors, what criteria do you personally use to decide whether a partnership would be ethically problematic?

OB: For me, a morally questionable sponsor is a partner whose business practices or industry conflict with generally accepted ethical standards. I distinguish between my personal attitude and the view of an institution. I draw clear boundaries where laws are violated or business practices are clearly dubious—for example, pornography, drugs, or companies whose reputation and behavior are not trustworthy. Otherwise, I examine each case individually, because it is not always possible to rule out an entire industry per se. The context of the club or association also plays a role: a club with a certain image may react very differently to the same industry than a national association.

In your experience, how do fans react to such sponsorships – are there patterns you've observed?

OB: Emotions and irrationality often play a greater role in such debates than facts. Hardcore fans who have been loyal to the club for decades tend to view problematic sponsors more critically than casual visitors or VIP guests. Nevertheless, fans should not be pigeonholed too much, because even within a group there are different opinions. Certain issues can escalate and turn into broader protest movements – even if they only affected a small proportion of fans at the beginning.

If we look beyond the Bundesliga, do you think the reactions in Germany are unique compared to other countries?

OB: There are protests in other leagues as well, but sporting success can cover up a lot there. When the team wins, previous criticisms often fade into the background. In Germany, I see a particular sensitivity to the origins and values of sponsors, which is probably also related to a generally moralistic attitude in the country.

Have you noticed changes in acceptance over time?

OB: Yes, I see time and again that fans get used to a lot of things—whether it's high player salaries, betting companies on jerseys, or the fragmented schedule. Initially, there is often strong rejection, but over time, especially with sporting success, it decreases significantly.

Looking ahead, do you think clubs will increasingly face a choice between maintaining traditions and securing success through lucrative but controversial sponsors?

OB: This decision will certainly come up more often in the future, especially internationally. However, it is difficult to define clearly what is “ethically correct.”

In the end, economic constraints will often be the deciding factor. Clubs could consciously accept such decisions, even if they trigger protests in the short term, on the assumption that the situation will calm down after sporting successes. It is important to remain authentic and transparent and to take fan sentiment seriously, because the emotional fallout is much greater in football than in other industries.

[.4 Summary of Interview 2: KR](#)

How would you personally define when a sponsor crosses the line into being morally questionable?

KR: I'm more old school and grew up with traditional values in football. For me, morally questionable sponsors are those who violate fundamental values such as human rights or whose business is directly linked to weapons or the killing of people. I take a critical view of examples such as Saudi Arabia's involvement with Newcastle or Rheinmetall's sponsorship of Borussia Dortmund because they unsettle or anger many fans. I'm generally not a fan of such sponsorships, even though I know that they are difficult to stop for economic reasons. Ultimately, you have to examine each case individually to determine whether a sponsor is acceptable.

From your perspective, do different groups of fans tend to react differently to such sponsorships?

KR: I see that there are big differences. Hardcore fans, for example in the south stand in Dortmund, are strongly rooted in the club and often view sponsors such as Rheinmetall very critically because it does not fit in with their identity. Fans in VIP areas or with a less intense connection often take a more pragmatic view. For some, the down-to-earth aspect is more important, while for others it's sporting success.

If you compare reactions in Germany to those abroad, do you notice differences?

KR: Yes, the attitude in Germany is different from that in England, partly because of the 50+1 rule, which gives fans more say. In other leagues, clubs have long been in the hands of owners or sponsors who would be viewed critically in this country. Here, we pay more attention to a sponsor's background and values. At the same time, however, many fans want to see Champions League successes and championship races – that makes it difficult to strike a balance.

Over time, have you observed any changes in the level of protest against Rheinmetall?

KR: Yes, overall the protests have subsided. They flare up again from time to time, for example at members' meetings or larger events, but since Rheinmetall is not very visible – for example, it is not the main sponsor on the shirts – the situation has calmed down.

Looking ahead, do you think fans will increasingly have to accept a trade-off between sporting success and maintaining traditional values?

KR: I think we'll have to get used to the fact that commercialism and sponsors like this are part of football. It's important that those in charge at traditional clubs like BVB and Schalke don't go too far and seek dialogue with the fans. Football is becoming increasingly money-oriented – just look at the new FIFA tournaments – and there is a risk of losing pure football fans in the long term. Everyone in football has a responsibility to master this balancing act. My experience is that many fans would be disappointed but would continue to support their club nonetheless.

.5 Summary of Interview 3: JP

How do you personally define what makes a sponsor morally questionable?

JP: For me, sponsorship must always fit in with my own values and be associated with reputable, high-quality products and companies. I have always carefully vetted sponsors before working with them and made sure that the partnership is based on mutual respect. A sponsor should be reliable, fair, and act correctly, otherwise it's not a good fit. In the past, many sponsors became friends - this long-term, trusting relationship has always been important to me.

From your perspective, what risks exist for clubs when working with unsuitable sponsors?

JP: You have to be careful not to commit yourself contractually without seeing the long-term benefits clearly. Sponsorship is not just about giving and taking money; it has to make strategic and economic sense. It's about how a club can recoup the money it has invested. Bad or

unsuitable sponsors can damage your reputation and provoke fan protests, which can have a negative impact in the long term.

How do you see the balance between financial offers from wealthy sponsors and potential fan backlash?

JP: Money is power – and those who offer large sums gain advantages. In many cases, clubs accept such offers because they want to remain competitive. In doing so, they often accept that some fans will be dissatisfied. Personally, I think it's difficult to turn down such an offer if it brings the club significant financial benefits.

Do you believe such sponsorships could threaten fan loyalty?

JP: Yes, but only in certain segments. Hardcore fans react more emotionally and critically, while casual viewers or international fans are often more pragmatic. In Germany, there is greater sensitivity than in many other countries, mainly because of the strong fan and club culture.

Why do you think Bundesliga fans react more emotionally than fans in other countries?

JP: German football culture is traditionally very fan-oriented. In other countries, sponsors from controversial industries are more readily accepted, especially when the team is successful. Here, the relationship between the club and the fans is closer, and critical attitudes carry more weight.

Looking ahead, will clubs have to choose between tradition and lucrative, potentially controversial sponsors?

JP: Yes, that will happen more often in the future. Economic success is becoming increasingly important, but clubs must be careful not to lose touch with their fan base. The balancing act between financial strength and preserving one's values is becoming more difficult.

How do you expect sponsorship and fan loyalty to develop over the next 10–20 years?

JP: Commercialization will continue to increase, and sponsors from countries with great financial potential will play a greater role. Unfortunately, the social component of football is often lost in the process. Successful clubs will become even more dependent on international investors, and small clubs will fall behind. I think that money will remain the decisive factor in the future—those who have it make the rules.

.6 Summary of Interview 4: LR

When you think about the term “morally questionable sponsor,” how do you personally define it?

LR: For me, these are sponsors where there is a clear contradiction between what they stand for as a company and what a club or league wants to convey. Typical examples would be gambling providers, fossil fuel companies, the arms industry, and in some cases alcohol manufacturers - and, depending on the context, fashion or food companies when it comes to sustainability, supply chains, or working conditions. It's not about legality, but about social acceptance. Gambling, for example, is legal, but it is associated with addiction and social problems. The assessment is highly subjective - in England, betting companies on jerseys are normal, while in Germany they are often a cause for debate.

From your perspective, is there a shared understanding in football of what counts as morally questionable?

LR: No, it's very individual. Within a club, there are often different points of view – sponsorship teams focus primarily on economic factors, while fan support or communication teams look more at the reactions in the stadium. I experienced this with Qatar Airways and FC Bayern, for example: for some, it was a strategically perfect partner, for others, it damaged the club's image. At league level, it's even more complex because the interests of 18 clubs have to be reconciled.

How do different types of fans react to controversial sponsors?

LR: Long-time fans usually have a deeper emotional connection and feel betrayed more quickly when the club violates values they consider fundamental. Newer fans often view sponsors more neutrally as “part of the business,” but can be quickly mobilized - especially on social media - to voice criticism. Both groups are important, and it would be dangerous to rely on just one.

What's riskier for a club - losing long-term fans or failing to attract new ones?

LR: Both can be problematic. Losing long-time fans is felt immediately - emotionally and financially. Not attracting new ones is a long-term risk that only becomes apparent years later. Many clubs think too short-term and underestimate the importance of both groups for the future.

Why do Bundesliga fans seem to react more strongly than fans abroad?

LR: It's a mixture of the 50+1 rule, a very well-organized fan culture, and the regional roots of many clubs. Fans feel like co-owners and see sponsors as part of their identity. If that doesn't fit, it's perceived as an intrusion. Sporting success can dampen protests, but it can't always prevent them, as the Bayern-Qatar example shows.

Have you seen cases where such debates escalated unexpectedly?

LR: Yes, at Bayern, the Qatar Airways issue dominated even the annual general meeting and dragged on for years. Such discussions don't end after a few weeks, but accompany the club throughout the entire contract period.

Looking ahead, how do you see fan loyalty developing?

LR: Economic pressure will increase, and clubs will more often make decisions that not everyone likes. Trust could slowly erode, not with a big bang, but quietly—fewer stadium visits, less merchandise, less engagement. Nevertheless, fan culture in Germany is strong and will adapt, even if it becomes more political or fragmented.

How important will communication be in this process?

LR: Very important. Open explanations of why a sponsor was chosen and how the money will be used can go a long way. If sponsors also get involved themselves and show closeness to fans, acceptance increases.

Do you think fans will eventually have to accept such sponsors?

LR: Accept in the sense of approving, no. But it is possible that people will get used to it. Many tolerate such partnerships out of love for the club, but this can strain the relationship in the long term. Silence does not automatically mean consent.

Final thought on the overall challenge?

LR: Sponsorship is a balancing act, remaining economically competitive without selling your identity is one of the biggest strategic challenges for the coming years.

.7 Summary of Interview 5: MB

When you think about morally questionable sponsorships, what does that mean to you personally?

MB: For me, morally questionable sponsors are primarily those that come from authoritarian states or have a proven track record of human rights violations. The example of Qatar Airways and FC Bayern is a good illustration of how this can lead to a credibility problem. It wasn't just about money, but also about how a top club positions itself strategically and in terms of values. In my opinion, the decision to let the partnership expire was primarily motivated by reputation and strategy, in order to prevent long-term damage to the brand image and fan loyalty.

Do you notice differences in how fan groups react to such partnerships?

MB: Yes, there are. At smaller clubs like FC Ingolstadt, where I used to work, the pressure to survive economically is paramount, and the fans, who are often younger, take a more pragmatic view of sponsorship. At a global player like FC Bayern, the active fan scene is much louder and has a bigger voice. Long-time fans often react more sensitively to questions of values, while other groups tend to focus more on the sporting perspective.

How would you compare Germany's situation with other leagues?

MB: In countries such as England or at PSG, ownership and sponsorship structures are established that would provoke significantly more criticism in Germany due to the 50+1 rule and the value-oriented fan culture. In this country, economic logic alone is not enough – decisions must also fit in with the value base. In England, football is more event-oriented, while in Germany it is a central part of many fans' lives.

What risks do you see for fan loyalty going forward?

MB: I see several dangers: loss of trust, declining emotional identification, growing distance between clubs and fans, and damage to reputation. Some developments – such as betting advertising even during games, are tacitly accepted by fans, even though they are viewed critically. Some clubs are trying to counteract this, for example by not allowing betting sponsors on children's jerseys. Nevertheless, economic competition is forcing many clubs to accept even uncomfortable partners.

Do you think fans will have to choose between tradition and international competitiveness?

MB: Yes, absolutely. In the long term, this could mean that Germany falls behind countries such as England, France, or Italy in terms of sports. Personally, I hope that the Bundesliga will stick to its values-based approach, even if this brings sporting disadvantages. This authenticity is a unique selling point. Of course, this also means accepting that you won't always be able to compete internationally. But for me, one thing is clear: the decision between sporting success and preserving values will have to be made more and more often in the future.

.8 Summary of Interview 6: JM

How do you personally define what makes a sponsor morally questionable?

JM: For me, these are primarily companies from industries such as betting providers, alcohol manufacturers, or suppliers of other addictive substances. Companies associated with child labor, such as certain fashion manufacturers, also fall into this category for me. Gambling is a good example - it's ubiquitous in professional football, but surprisingly rarely questioned critically, even though it often triggers heated debates in other contexts, such as with Twitch streamers.

How do you assess high-profile examples like Qatar Airways with Bayern or Rheinmetall with Dortmund?

JM: I find it difficult to look at such cases superficially because the exact background is often missing. Basically, I consider such partnerships questionable, but I don't know enough about all the details to make a final judgment. It's clear to me that there are many sponsors where one would have fewer moral concerns – but they often pay significantly less and are therefore less attractive. In the end, you have to weigh up each case individually.

Do different types of fans react differently to such sponsors?

JM: Yes, hardcore fans in particular value tradition and react more sensitively if their club has deliberately distanced itself from questionable sponsors in the past. However, if fans have been accustomed to such partners from the outset, acceptance is usually higher. I see the greater risk in losing the unique German fan culture with its strong ultra scene in the long term – rather than in many fans immediately staying away.

Why is there more emotional reaction in the Bundesliga compared to other leagues?

JM: I believe that the Bundesliga is fundamentally competitive enough to get by without the really big sponsors. In England, on the other hand, people have long been accustomed to large sums of money and big sponsors – they are more jaded. There, it is seen as a necessary step to remain competitive, while in Germany there is still more debate about values and identity.

Would fans accept controversial sponsors if it meant better sporting competitiveness?

JM: I think opinions are divided. Some would accept it, others see no alternative if the club is to remain competitive. Tolerance is often higher at big clubs that are traditionally competitive. At clubs like 1. FC Köln, however, I can imagine that the ultra scene would protest strongly, especially in extreme cases such as Qatar Airways.

Looking ahead, how do you see the future of fan loyalty in relation to such sponsorships?

JM: In the short term, I don't see much risk of many fans jumping ship – their love for the club is usually too strong. However, I expect there to be more discussion and recurring debates. In the long term, there could be a major backlash at some point if the trend becomes too extreme. As things stand, however, I believe that sponsorship in this form will be largely tolerated in the coming years and that fan loyalty will not suffer significantly.

.9 Summary of Interview 7: MA

How do you personally define a morally questionable sponsor, and where do you draw the line?

MA: I'm probably more sensitive to this than others. I find even alcohol or tobacco advertising in stadiums disturbing because I don't think it fits with sport. I'm even more critical of cases like Qatar with Bayern because human rights issues come into play there. Even though gambling has long been normalized for many people, I find it questionable. Overall, I consider sponsorship by alcohol and tobacco companies to be particularly inappropriate, while sports betting is also problematic but has now become almost established in football.

How do clubs generally deal with such issues - is there a clear code of conduct?

MA: To my knowledge, we don't have any fixed guidelines; decisions are made on a case-by-case basis. However, smaller clubs like FCA have to be very careful because the fans can react strongly. Sponsors that are too questionable are unlikely to be accepted without triggering massive resistance.

What kind of fan reactions would you expect if, for example, a sponsor from Saudi Arabia became visible at your club?

MA: The ultras would probably be the first to complain loudly and protest. At a family-oriented club like Augsburg, this could even lead to a prolonged withdrawal of the active fan scene. Long-time fans would express their criticism, but ultimately their loyalty would remain. On the other hand, such sponsors would hardly attract new fans.

Do you think protests in Germany are stronger compared to abroad, and if so, why?

MA: Yes, in Germany, fans are much more rooted in their clubs and also more involved due to the 50+1 rule. In England or elsewhere, I see less protest, even though there are numerous investors of dubious origin. Sporting success is more important there, whereas here the ultras play a much bigger role in protests.

Looking ahead, how do you see the balance between fan culture and controversial sponsors?

MA: I see the danger that fans will eventually have to decide: Do we want great sporting success or morally clean partnerships? The two will be difficult to reconcile. At the same time, we mustn't forget that almost every company has something that can be criticized. Gambling has already been normalized, and when subsequent generations grow up with certain sponsors, it will eventually seem natural to them. That's why it's important not to reach a point where questionable sponsors are simply accepted without criticism.

Would you say there's a generational difference in how fans perceive this issue?

MA: Yes, the younger generation is generally more critical on many issues, including sponsorship. Nevertheless, there is a danger that they will tend to accept things that are already established. New fans who enter an environment where sponsorship by betting companies has long been the norm will eventually come to see it as normal. That's why we have to be very careful that problematic partnerships don't become entrenched in people's perceptions over the years.

[.10 Summary of Interview 8: NW](#)

How do you personally define what makes a sponsor morally questionable?

NW: For me, it depends heavily on the context. I find alcohol and gambling companies very problematic in youth sports, whereas it is more acceptable in professional sports. A good

example is Eintracht Frankfurt: Krombacher Fassbrause was on the youth team's jerseys, while the professional team had beer on theirs. Basically, I believe that if you follow a strict moral code, you will hardly remain competitive internationally. Personally, I always strive for sporting success, and today that can only be achieved with maximum financial support. My tolerance threshold is high, but of course there are clear limits for me too – for example, sponsors who are involved in wars.

Do you see differences in how various fan groups react?

NW: Absolutely. Hardcore fans and ultras have much stronger opinions and also exert real influence on clubs, for example through members' meetings. Casual fans are much more relaxed. That's why the loss of organized fan groups is the biggest risk for clubs hoping for more financial resources. Fortuna Düsseldorf, for example, had a dubious sponsor in CK Logistik, which later went bankrupt – the fans did not accept this and were very critical.

Why are German fans more emotional about this compared to abroad?

NW: I think it's because of German culture and the fact that everything is discussed publicly here. In England, you can get the biggest sponsor on board, and most people will accept it as long as the team is successful. In Germany, on the other hand, everything is thought through three times before a decision is made – that's almost typically German. The media also plays a major role: today, every decision is exploited on social networks and polarizes much more than it used to.

Looking to the future, how do you expect fan loyalty and sponsorship acceptance to develop?

NW: I think that will change massively over the next few years.

Sports betting providers are already almost normalized, even though they are questionable. And over time, fans will have to decide: Do we want to compete internationally in sports or stick to traditional values? I assume that the 50+1 rule will be abolished in the next few years – otherwise German football will no longer be competitive internationally. This will significantly change fan culture and weaken the power of the fans.

Final thought on the overall dilemma?

NW: Ultimately, it's a fundamental question: either we accept questionable sponsors and investors in order to remain at Champions League level, or we focus on tradition and values

and risk being left behind internationally. Every fan and every club must decide for themselves which path is more important.

.11 Summary of Interview 9: CS

How do you personally define a morally questionable sponsor, and do such partnerships affect your own fan relationship?

CS: Personally, I don't have too much of a problem with it. When a sponsor like Qatar Airways comes on board, I don't think it's ideal, but it doesn't change my relationship with the club. Of course, it would be better if morally acceptable partners were on board, but ultimately it's up to the clubs to decide. I do have limits, but they are far from being reached with the current sponsors.

What role do betting sponsors play from your perspective, also given your UEFA experience?

CS: UEFA has long been strictly against allowing betting companies, but I think that will change. Personally, I find such sponsors acceptable, although you have to weigh things up because of the many children in the audience. In the long run, there's no way around betting providers – the sums involved are simply too large. I expect there to be more openness in this direction in the future.

Do different fan groups react differently to controversial sponsors?

CS: Yes, ultras and hardcore fans identify most strongly with the club and quickly feel that they are no longer represented when questionable sponsors appear. Casual or event fans are much less bothered by this. Therefore, it is mainly the organized fan scene that is at risk, while the majority of spectators accept such sponsors pragmatically – also because they see that it is similar at almost all clubs.

Why do you think reactions in Germany are stronger compared to other countries?

CS: In Germany, there is a particularly loud outcry about sponsors. In England or France, there are many sponsors with dubious backgrounds, but this has long been the norm there. In Germany, the active fan scene plays a greater role and fan culture is more organized. This means that protests are more visible and louder. I have also noticed at UEFA that they pay closer attention to German clubs in particular—for example, advertising films have been adapted for the German market, e.g., in relation to alcohol advertising.

How do you see the future development of sponsorship and fan loyalty in the Bundesliga?

CS: I think we run the risk of losing parts of the ultra scene. At the same time, many fans will get used to sponsors such as betting companies because clubs want to remain competitive internationally. In the long term, clubs will have to decide: Do we want to keep up with the competition or remain morally clean? I see a tendency toward sponsors from industries such as gambling becoming normalized. It will become more problematic if partners from countries such as Saudi Arabia or China dominate - this could lead to a greater exodus of fans.

Would successful communication of financial benefits, such as high transfers, make acceptance easier?

CS: If it is clearly communicated that sponsorship money is being used specifically for sporting success, such as transfers, this could mitigate protests. Nevertheless, a negative aftertaste remains. In the end, it's always about balance: sporting success can cover up a lot, but skepticism remains.

.12 Summary of Interview 10: MS

How do you personally define what makes a sponsor morally questionable?

MS: For me, it depends greatly on the level - something different counts in the amateur sector than in the professional sector. I think it's important not to become dependent on a single major sponsor, but to have many smaller partners. For me, moral questionable is not a blanket issue for an entire industry, but rather a question of individual cases. For example, I once had an entrepreneur from the right-wing scene who wanted to sponsor us – we rejected that immediately because it would have been unacceptable for our club in the Allgäu region. Something like that would have had massive consequences, not only for the public, but also for other sponsors, who would probably have withdrawn.

How do you see the impact of such sponsors on clubs and fans?

MS: Even in the amateur sector, the environment can react strongly if a partner comes from a sensitive background. This affects members, sponsors, and spectator numbers alike. So you have to weigh up carefully what you accept.

Why do you think Bundesliga fans react more strongly than in other leagues?

MS: I think we Germans are more cautious and structured in this regard. In Spain or England, clubs take everything they can get – with the result that many are heavily in debt. In Germany,

on the other hand, they try to build a solid foundation with sponsors they know will work. That's exemplary, but it's also a disadvantage because you sometimes fall behind financially.

Would clubs benefit from accepting controversial sponsors if it meant greater financial power?

MS: In the short term, perhaps, but in the long term I see the danger of dependency. If a sponsor pulls out, you're left with a mess. You can't just look at the first team, you have to keep an eye on the whole club - from the youth teams to the wider environment. That applies to both amateur and professional football.

How do you view high-profile cases like Qatar Airways with Bayern or Rheinmetall with Dortmund?

MS: I didn't think Qatar was a good fit for Bayern. Of course, it brings in a lot of money, but in my opinion, Bayern didn't need it. If it leads to friendly matches and trips to these countries, I'm critical of that. At the end of the day, it's about power and money, but fans go to the stadium for the football, not for the sponsor on the jersey.

Looking ahead, how do you see sponsorship and fan culture developing in Germany?

MS: It will certainly become more difficult. I believe that sponsors with dubious backgrounds will increase and that the amateur sector will have to come to terms with having to lower its expectations. In the professional sector, I see the danger that clubs will collapse in the long term if big investors pull out again. German fan culture is unique, but it will come under pressure. The active fan culture in particular ticks very differently from "normal" fans – it takes a much more critical view of sponsorship and will continue to protest the loudest in the future.

[.13 Summary of Interview 11: MH](#)

When you hear the term "morally questionable sponsor," how would you personally define it?

MH: For me, a morally questionable sponsor is one that creates tension between what the brand stands for and what a Bundesliga club wants to convey. Typical examples are gambling, alcohol, fossil fuels, or companies that are criticized for human rights or environmental issues. However, it is not only the industry that is decisive, but also the type of presentation: if a sponsor stays in the background, it is often accepted. However, if it becomes very loud and visible, there is an increased risk that fans will react critically.

Do different types of fans react differently to such sponsors?

MH: Yes, you can see that clearly. Long-time fans are very sensitive because they have developed a fixed image of their club over decades. If a sponsor doesn't fit into their value system, they quickly feel betrayed. Younger fans who come to the sport via social media or individual players tend to be more pragmatic about sponsorship at first because they only know football in its commercialized form. But they too can react very critically, debates can escalate quickly, especially online.

Why do you think protests in Germany are louder than in other countries?

MH: The 50+1 rule gives fans the feeling that the club belongs to them and legitimizes them to be loud. In addition, the fan scene in Germany is extremely organized. Even when planning campaigns, you know that fan initiatives are watching closely. If something doesn't fit, banners, protests, and media discussions follow. In England, fans are more consumers, while in Germany they feel like co-owners.

Have you experienced situations where acceptance suddenly turned into protest?

MH: Yes, several times. A partner from a critical industry had a relatively low profile for a long time. Then a new, very aggressive campaign was launched, and the mood changed: banners in the stadium, heated forum discussions, media reports.

Within a few weeks, we had to react, call fan meetings, adjust campaigns, and limit the sponsor's visibility. This shows how crucial the type of activation is.

How do you see the long-term development of fan loyalty in relation to such sponsorships?

MH: Conflicts will increase because clubs are dependent on money and, at the same time, society is becoming more sensitive to ethical issues. However, I don't believe that fan culture will disappear. It will remain strong, but become more political and critical. It is important for clubs to explain transparently why a sponsor is important and what the money is being used for. This increases acceptance, even if fans don't approve of the sponsor.

What role does communication play in managing this tension?

MH: Communication is crucial. Sponsors have to do more than just place logos. If they visibly support projects in the areas of youth development, sustainability, or social initiatives, acceptance increases significantly. Fans then recognize that a sponsor is not just giving money, but also contributing something meaningful.

Will fans eventually have to accept such sponsors as part of football's reality?

MH: There is a habituation effect. Initially, there is a lot of excitement, but after a while things calm down because fans still want to support their club. But calm does not mean approval. A scandal or an inappropriate campaign can immediately stir things up again. That's why a club should never think, "Everything is calm now, so everything is fine." Sponsorship remains a balancing act between economic necessity, brand image, and fan acceptance.

.14 Summary of Interview 12: TF

How do you personally define when a sponsor becomes morally questionable?

TF: For me, this primarily includes addictive substances such as gambling, tobacco, or alcohol. In addition, there are also industries with which I personally do not agree—such as arms manufacturers, parts of the pharmaceutical industry, or fast fashion. I find it difficult to draw a clear line because it can become blurred depending on the situation. Ultimately, you always have to examine sponsors on a case-by-case basis.

From your work with clubs, do you see an awareness of these issues?

TF: Unfortunately, there are few clear rules. I worked with Schalke 04, for example – Gazprom was followed by meinauto.de as a sponsor. Gazprom was already morally questionable back then, and today it would be viewed even more critically.

But in the end, everyone accepted it. In general, I see that clubs often take a pragmatic approach to sponsorship: if a lot of money is involved, they accept the backlash from ultras or fans. A prime example is Bayern, who replaced Lufthansa with an airline and later a gambling partner. Gambling is now ubiquitous in the Bundesliga, even if it is morally reprehensible.

How do different types of fans respond to such sponsors?

TF: I think the majority of fans are not swayed by it. But there is a new generation that is much more conscious of issues such as sustainability and critical of fast fashion or the arms industry. Young fans in particular, who are still finding their feet, could be influenced by such sponsors. However, the tolerance threshold is very high overall. Even a partner like Rheinmetall at BVB didn't have a massive impact in the end – there were protests, even in the Champions League final, but no loss of members.

Why are Bundesliga fans more sensitive compared to abroad?

TF: Germany clearly stands out from the top five leagues. That's because of the Ultras, the 50+1 rule, and a tradition that is unique. People here want to preserve this fan orientation. In England, people accept a lot as long as the team is successful. In Germany, fans see themselves as co-owners and passionately defend “their” football.

Looking ahead, how will morally questionable sponsors affect German fan culture?

TF: I don't think sponsorship will massively destroy fan loyalty. The threshold at which fans actually leave is very high. Many accept sponsorship because they say, “Well, we'll just buy a new player with it.” But that doesn't mean that everything is accepted uncritically. Examples such as the Super League or the DFL's international marketing show that there are clear boundaries beyond which fans react very strongly.

Do you think fans will have to decide between tradition and sporting success?

TF: Yes, that decision will be inevitable at some point. The question is: Do we want to compete internationally, with all the consequences that entails, or do we want to preserve our unique fan culture and tradition? Personally, I'm clearly in favor of the latter – I'd rather go down to the third division and experience real, honest football than lose the soul of the game for international success. Sporting success is great, but not at any price.