INEFFICIENT ALLOCATION OF MARKETING BUDGETS: MISUNDERSTANDING CORPORATE SPONSORSHIPS

by

Adam Stollings

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

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Abstract

This dissertation explored the inefficient allocation of marketing budgets and the misallocation of corporate sponsorships. The researcher opened by discussing the foundation of the study and the underlying lack of understanding and measure of corporate sponsorships in corporate marketing. The study used a flexible multiple-case study design to explore corporate sponsorship allocations and measurements. The researcher provided two research questions to guide the study, along with underlying assumptions, limitations, and delimitations that may impact the study, before concluding the first section with a literature review. The review summarized the current practices of corporations for allocating and measuring sponsorships and revealed gaps in the processes of organizations who render sponsorship. Next, the study transitions to the second section to highlight the researcher's responsibilities as the sole instrument of the study. The section contains a deeper explanation of why the lack of statistical data for and informal processes in corporate sponsorship require a flexible multiple-case study design. The researcher discusses the purposeful sampling technique used to select information-rich cases from the accessible population before closing the section with the data collection and analysis techniques and the procedures established to ensure transferability, dependability, and confirmability. The dissertation concludes with the third section as the researcher presents the study's findings after a study overview and predictions. After collecting data from three cases, return and potential need fulfillment, budget reliance, preferred sponsee type, and corporate social responsibility emerged as the primary themes used by firms to make sponsorship decisions and validate them within their budgets. The study revealed a reliance on informal allocation processes and a lack of sponsorship review, and the researcher recommends standardized allocation and measurement processes, more defined corporate policies, and clear sponsorship expectations.

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____ Date:____________

Dr. Emily Knowles Dissertation Chair

____ Date:____________

Dr. R. Scott Stultz, Dissertation Committee Member

____ Date:____________

Dr. Edward M. Moore, Ph.D., Program Director

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Section 1: Foundation of the Study

This flexible multiple-case study explored the allocation and measurement of corporate sponsorship and addressed the lack of understanding and measurement of the return of investment (ROI) of rendering corporate sponsorships. There is an absence of research concerning the ROI of corporate sponsorships, and previous research focuses on other elements of sponsorship instead of the corporation's understanding of their ROI as a marketing tactic. As illustrated in the literature review, other studies emphasize the historical use of corporate sponsorships as a marketing tactic for corporations and their use as a funding source for sponsors. The study explored sponsorships and the resulting inefficient allocation of marketing budgets, by using two research questions to generate data and fill gaps in corporate marketing research. Before this study, how organizations allocate, measure, and validate corporate sponsorship decisions remains largely unexplored and misunderstood. Results from this study will develop a stronger understanding of sponsorship performance and reveal a consistent ROI measurement for corporate sponsorships.

This section builds a foundation to illustrate why the misunderstanding and misallocation of corporate sponsorship is a prevalent marketing issue and why a consistent ROI measurement for corporate sponsorships is needed. The problem statement provides a clear overview of the issue within corporate marketing and how a lack of measurement and understanding of the ROI of corporate sponsorships presents a larger challenge for corporations. The theoretical frameworks found within this section discuss the levels of corporate sponsorship misunderstanding, and a discussion of why a flexible multi-case design best fits this study instead of other research methods and designs are provided. The assumptions, limitations, and delimitations reviewed within Section 1 reveal any factors that may impact the results of the study. Finally, the section closes with a review of current literature related to the understanding, allocation, and measurement of corporate sponsorship.

Background of Problem

Organizations allocate billions of dollars from their marketing budgets each year to corporate sponsorships, but many critics question the fruitfulness of the investment and if the company receives an adequate return (Sephapo, 2017). However, many organizations sponsor companies that poorly mesh with their brand identity or struggle to provide reciprocal value to the sponsors (Toscani & Prendergast, 2018). In a study of 57 public companies, 98 percent of the studied organizations made sponsorship decisions based on trust and intuition, but decision-makers supported the use of a sponsorship performance measurement system (Delaney et al., 2016). The decision-makers studied by Delaney et al. (2016) admit there is a lack of data to support their current decision-making procedures and their organizations would benefit from proper measurement of sponsorship performance.

It remains unclear to many sponsors how effective their sponsorships are because there is no consensus on the best way to measure sponsorship performance, and many are not even tracking the right metrics, if any at all (Dos Santos & Moreno, 2018). The sponsorship process encompasses a multitude of strategic decisions, and understanding the ROI of each sponsorship relies on the comprehension of the entire sponsorship process (Cornwell & Kwon, 2019). Developing a better understanding of ROI and using it to measure the success of corporate sponsorships could help corporations use their marking dollars more efficiently (Jensen & White, 2018). However, little is known about the ROI and measurement of the ROI for corporate sponsorships, as an abundance of previous studies were conducted from a corporate social responsibility (CSR), brand awareness, or sponsorship evaluation perspectives.

Problem Statement

The general problem addressed was the lack of measurement and understanding of the ROI for rendering corporate sponsorships resulting in the inefficient allocation of marketing budgets. Companies inefficiently contribute sponsorship dollars by overextending marketing budgets through or allocating too little toward sponsorships to yield a sufficient ROI (Jensen & Cobbs, 2014). Determining how to measure the ROI of corporate sponsorships remains a challenge for businesses, and they struggle to pinpoint the sponsorship tactics and variables impacting it (Jensen & White, 2018). Many corporations fail to efficiently leverage sponsorship funds and maximize their relationship with each sponsored company or project, and they limit their engagement with audiences by only exchanging sponsorship funds instead of activating their sponsorship by attributing additional funds to marketing the sponsorship association (O'Reilly et al., 2018). Organizations jostle with numerous other sponsorship-seeking companies to persuade a limited number of funders to invest in them, while critics of sponsorship allocation suggest that the decision-making process is subjective (Vance et al., 2016b). The specific problem addressed was the lack of measurement and understanding of the ROI for rendering corporate sponsorships within corporate marketing in the United States resulting in the inefficient allocation of marketing budgets.

Research Questions

Many research studies emphasize relationships between sponsors and sponsored companies (Pappu & Cornwell, 2014); other works focus on the link between corporate sponsorship and corporate social responsibility (Uhrich et al., 2014). Also, numerous authors study competition between corporate sponsors or why companies seek sponsorship from corporations (Grohs & Reisinger, 2014; Sephapo, 2017). However, few studies review the evaluation and measurement of ROI for corporate sponsorships, and few researchers point to a consistent measurement tool for ROI after a company renders sponsorship. Previous research fails to address the gap in research for measuring and understanding the ROI of rendering corporate sponsorships. Additionally, scholarly works rarely explore how and if corporations make and validate sponsorship decisions based on ROI. The data generated from the research questions in this study will help fill those gaps in corporate marketing research. The research questions that guided this study are

RQ1. How do organizations allocate corporate sponsorships?

RQ1a. What factors are considered in a company's decision to allocate sponsorship?

RQ1b. How do corporations validate sponsorship decisions within their marketing budget?

RQ2. How are organizations measuring the success of corporate sponsorships?

RQ2a. What measurement tools are corporations using to evaluate the success of sponsorships after they are rendered?

RQ2b. How are corporations determining the ROI of each sponsorship?

Purpose Statement

The purpose of this qualitative multiple-case study was to explore how corporations allocate corporate sponsorships and measure their success. At this stage in the research, the allocation and measurement of corporate sponsorships was generally defined as the factors considered when allocating sponsorships and the measurement tools used to evaluate and validate corporate sponsorships after they are rendered. This larger problem was explored through an in-depth study of corporate sponsorship allocation and the success measures of corporate sponsorship at three companies located in Charleston, West Virginia. The results of the study may help develop a better understanding of corporate sponsorship decision making and how organizations use ROI to validate those decisions. Additionally, the results may lead to measures of success for sponsorships after they are committed and legitimize ROI as a feasible measure of sponsorship success. The study included the observation of sponsorship allocation meetings, interviews of corporate marketing executives or sponsorship decision-makers, and a review of sponsorships within the budget to develop a central theme to help fill the gaps in corporate marketing research.

Nature of the Study

This research study employed a flexible design using qualitative methods to explore the allocation and measurement of corporate sponsorships. The study sought an understanding of the methods and processes of corporations when rendering corporate sponsorships, so using a multiple-case approach was more applicable than the other four flexible research designs (i.e., ethnography, grounded theory, narrative, and phenomenology). Testing relationships or examining the cause and effect of these sponsorship processes and outcomes were not goals of this research, so a qualitative method proved more suitable than a quantitative approach. This design best aligned with a multiple-case study approach to inquiry as it explored the contemporary processes and behaviors of corporations when allocating, measuring, and validating corporate sponsorship decisions.

Discussion of Research Approach

Flexible, fixed, and mixed method are the three primary research methods, but the research questions, participants, objectives, and analysis determine which best fits a study (Lane, 2018). Flexible, or qualitative, methods emphasize using an impersonal role to develop an understanding of a chosen phenomenon or to reveal how things work (Stake, 2010). Researchers employing qualitative approaches familiarize themselves with their chosen phenomenon by using a repetitive process, which helps the study produce distinctive results (Aspers & Corte, 2019). Fixed, or quantitative, methods make assertions about the studies concepts or variables using comparative and correlational data, linear regression, and precision estimates (Spamann, 2009). Quantitative research approaches investigate causal relationships, correlations, and associations (Leavy, 2017). This method collects data through measurements, linear attributes, and statistical analyses (Stake, 2010). When evaluating fixed methods, critics question the chosen quantitative design, the author's goals, and if the method meshes with the goal of the study (Norkett, 2013).

Studies that combine quantitative and qualitative research methods, such as using both quantitative surveys and qualitative interviews, to collect data follow a mixed method research approach (Bowen, 2009). Mixed method studies develop a complex understanding of the issue and review complex problems by integrating inductive designs and data sets (Leavy, 2017). Additionally, the method helps explain and explore issues that quantitative and qualitative methods cannot do alone (Venkatesh et al., 2013). The synergistic combination of varying perspectives, interpretations, data sources, and research questions help mixed methods strategies capture the overall complexity of the studied phenomenon (Clark, 2017). Choosing the correct approach among the three methods is crucial because producing ample evidence, reducing ambiguities, and answering the research question depends on the selection of the correct research design (Lane, 2018).

This study employed a qualitative research method. Qualitative research pursues a deeper understanding through an impersonal role compared to the quantitative approach, which aims to explain (Stake, 2010). Qualitative methods are flexible and consider the larger process or picture (Yilmaz, 2013). This method produces distinctive findings by using a repetitive process to become more familiar with the studied phenomenon (Aspers & Corte, 2019). This study explored the allocation of corporate sponsorships and how organizations measure the success of those sponsorships to develop a better understanding of the processes for rendering and measuring corporate sponsorships. The research questions centered on exploring the repetitive processes used by organizations and their decision-makers to allocate and evaluate sponsorships. Using a qualitative approach produces results that provide framing, perspective, and technique on the studied subject (Kozleski, 2017). Many qualitative studies report on situational experiences and reveal how processes occur through their experiential nature (Aspers & Corte, 2019). Using a flexible method provided insight into the perspectives and techniques used by corporations to allocate corporate sponsorships and measured their success. This method will help develop a deeper understanding of the processes and decision factors used to render sponsorships (Yilmaz, 2013). Using a qualitative method will provide experiential insights that quantitative and mixed method formats are unable to offer (Stake, 2010).

Several issues prevented a quantitative approach from working for this study. Many scholars question quantitative research because of its propensity to disclose sensitive information and difficulty sustaining anonymity (Zyphur & Pierides, 2017). Using a quantitative study to study the proposed problem required access to detailed financial information, which many companies are unlikely to divulge for privacy purposes. The research problem requires an approach that explores divergent and associative thinking; quantitative methods produce results that solve analytical and critical problems (Miele & Wigfield, 2014). Additionally, quantitative studies use numerical data, like questionnaires, survey, biological, or physiological data, but the ability of qualitative studies to record behavioral and contextual information on a phenomenon or situation without numerical data more appropriately fits the problem statement (Yoshikawa et al., 2013). There is an absence of data to support a quantitative design, and ample data does not exist for the analytical nature. The basis for a qualitative study was the lack of measurement and understanding of the ROI for rendering corporate sponsorship.

The timing of data collection defines mixed method designs, and many mixed method designs use a concurrent or convergent design (Hesse-Biber, 2015). However, the lack of quantitative data, combined with the unsure measurement process, eliminated convergent designs as a possibility for this study. Other mixed method designs gather data sequentially, so that design fully collects data from one method before collecting for the next (Hesse-Biber, 2015). The exploratory sequential design uses a qualitative method to ask what, why, who, or how before applying a quantitative approach to ask how much or what (Clark, 2017). This study took place for one year, so the timeline required for a sequential method did not fit the study, as the qualitative portion was expected to consume at least a year.

Discussion of Research Design

The five qualitative research designs are phenomenology, ethnography, narrative, case study, and grounded theory. Phenomenology builds a comprehensive description of an experience through reflective analysis (Moustakas, 1994). The design separates itself from other qualitative designs by emphasizing an individual's perception of phenomena instead of their individual biographies (Wilson, 2015). The historical contexts of the participant formulate the source of and valuable insights into the phenomenon (Pienkos, 2014). Ethnography explores a business' effect on transforming the world or its inner workings (Urban & Koh, 2013). These studies conceptualize and define participant behaviors, and they study various forms of communication (Goldschmidt, 2019). Ethnographical research requires a significant time investment from the researcher to earn acceptance from the study's participants; poor observation of the participants leads to generalizations of the larger group (Rashid et al., 2015). However, the invested design of ethnography makes keeping a participant's anonymity difficult (Walford, 2018).

Grounded theory resembles ethnography, but grounded theory focuses on the occurrence, process, and sequential interactions of a phenomenon (Boadu & Sorour, 2015). Although grounded theory studies are flexible, the design composition requires structure and theories based on data collection and analysis (Rupp, 2016). This design produces broad results that apply to multiple contexts of the phenomenon (Boadu & Sorour, 2015). Narrative design is the fourth qualitative design, and it validates an individual's social story (Larsson et al., 2013). However, ethical issues accompany narrative research, and this challenges researchers to convey participant stories without compromising the knowledge gained through the study (Prosser, 2009).

This study used a multiple-case study qualitative design. Case studies determine a conclusion for the questioned topic by exploring one or multiple cases using interviews, observations, or reports (Borghini et al., 2010). They use in-depth data collection methods over a specified course of time to compile, analyze, and report on a central theme (Yin, 2014). Case study designs yield results that help researchers bridge research gaps and build on previous theories (Ridder, 2017). Many case studies alter or add to the research approaches dependent on the site because a single or the current data collection method fails to develop an in-depth understanding of the organizations or individuals being studied (Potter et al., 2010). This study followed a multiple-case study approach to address the problem, as one case and one collection method fail to provide the requisite data to thoroughly explore the problem. Using a multiple-case study design to study three companies helped protect against generalizations caused by the skewed responses of one business and produce results that describe the lack of understanding when allocating corporate sponsorships. Additionally, this multi-case approach used current business examples and their actual business practices to explore the inefficient and absence of evaluation methods.

The other four qualitative designs proved inadequate for this study. Phenomenology and ethnography accentuate phenomena, shared experiences, and specific cultures (Goldschmidt, 2019; Wilson, 2015); however, these designs proved inapplicable because there was no phenomenon, shared experience, or culture at the center of this study. Additionally, they focus more on perceptions and behaviors, but this study's research questions required a design that explored processes and produced procedural results. Narrative studies focus more intently on individuals and their situational experiences, which many critics label as objective and narrow examples of evidence (Fraser & MacDougall, 2016), but this study explored organizational issues and required more concrete evidence to validate claims. Finally, grounded theory relies on theoretical sampling and comparative data to develop a theory (Guetterman et al., 2017), but the broad findings from using this design does little to answer the research questions.

Summary of the Nature of the Study

This study followed a qualitative multiple-case design to better understand corporate sponsorship decision making and how organizations measure and use ROI to validate their decisions. It included two guiding qualitative research questions to produce data to describe those processes. Other research methods fail to properly frame the issue and to provide the necessary perspective. The lack of understanding, measurement, and credible data when rendering corporate sponsorship is not conducive to a quantitative approach. Employing a multiple-case design helps gather credible data to best fill the gap in research. Other qualitative designs focus more on experiences and phenomena (Aspers & Corte, 2019), whereas this study required the deep exploration of organizations using multiple criteria.

Conceptual Framework

This conceptual framework helped explain and predict the process taken by organizations when allocating and measuring corporate sponsorship. The three concepts within the framework predicted the theoretical outcome of organizations with various levels of understanding and measurement of the ROI for rendering corporate sponsorship. The framework stems from the sensemaking concept where initial decisions lead to actions taking place in a more complex system (Daellenbach et al., 2016). By using this concept, managers follow a cyclical process of ambiguity, rationalization, and commitment to make decisions, which develops a recurring pattern for decision-making behavior over time, and executives make sense of those decisions using a mixture of relational elements, like relationships with past sponsees or requestors, and reality, such as corporate policies and the budget (Daellenbach et al., 2016).

The three concepts found within the frameworks derived from exchange theory and the ROI Marketing Process Model. Exchange theory mandates that the sponsoring company must receive an equal economic return, either cash or in-kind, in exchange for their sponsorship investment (Johnston & Paulsen, 2014). Firms develop objectives, collect and analyze data, and evaluate their ROI through the ROI Marketing Process Model to determine the performance and improve the value of their marketing efforts (Fu et al., 2018). The framework for this study began with the reception of a sponsorship request and used the study's first research question and sub-questions to depict the allocation process. Next, the second research question defined the theoretical measurement procedures, how companies determine the success of each sponsorship, and how they use it to plan their marketing budgets.

Discussion of Uninformed Allocation Concept

The Uninformed Allocation Concept illustrates a complete misunderstanding and lack of measurement for rendering corporate sponsorships. Decision-makers in this scenario ignore or disregard the evaluation of past sponsorships, and instead, they rely on only one or a few predetermined decision factors, such as relationships, CSR policies, or an antiquated marketing budget (Pappu & Cornwell, 2014; Uhrich et al., 2014). Once the corporation renders sponsorship, they choose not to measure the success of that sponsorship or lack the measurement tools to do so. The lack of measurement and lack of understanding of the ROI for each sponsorship prevents the organization from making informed decisions when forming their marketing budget for the upcoming year (Jensen, Wakefield, et al., 2016).

Discussion of Holistic Allocation Concept

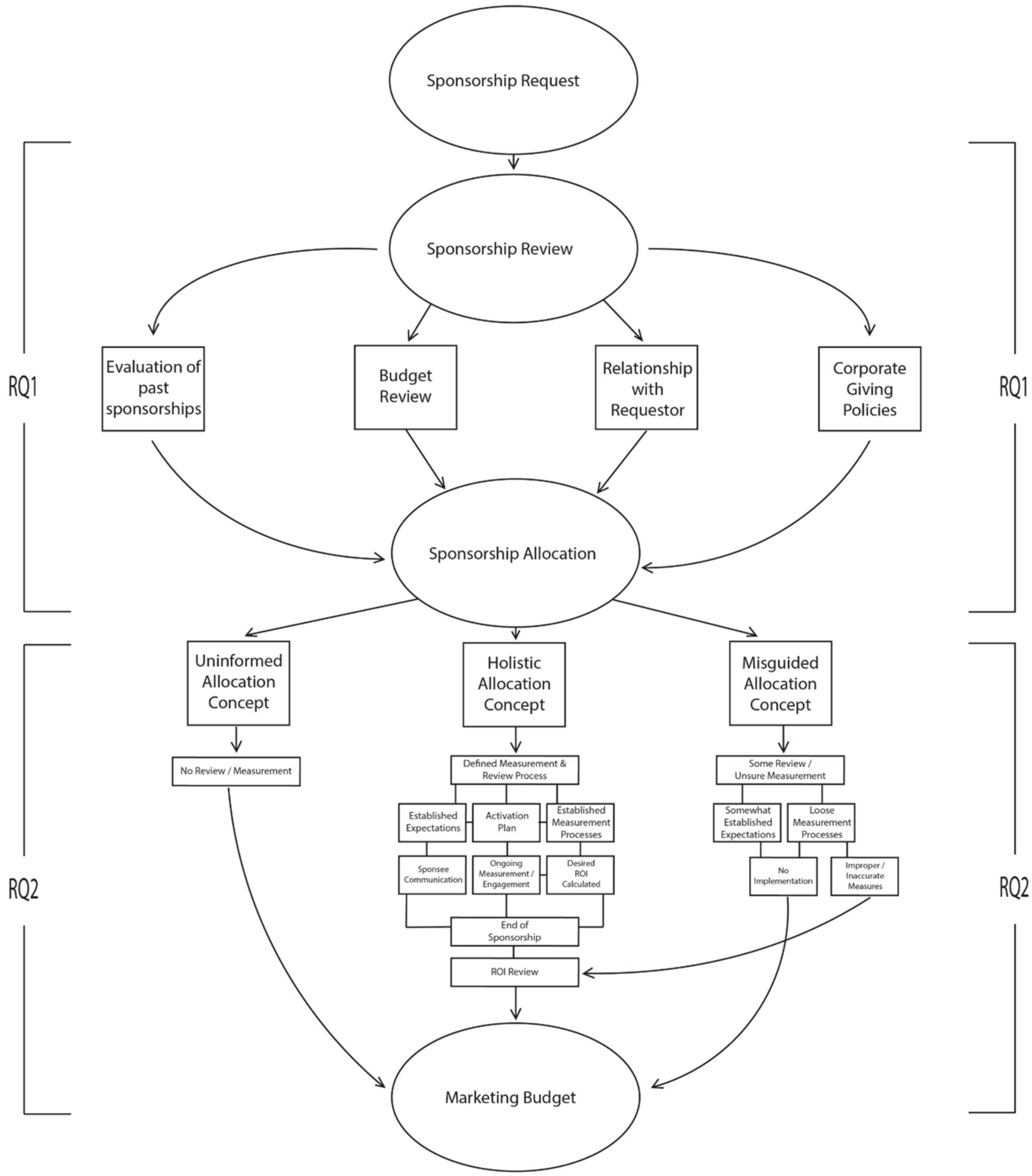
The Holistic Allocation Concept uses a holistic sponsorship review procedure to assess and allocate corporate sponsorships. These companies aim to maximize their value from sponsorship exchanges, and they are cognizant of their alternatives and ability to accept or reject sponsorship requests (Johnston & Paulsen, 2014). The success of past sponsorships plays an integral role in the decision making of companies that have a sound understanding of the sponsorship process and the ROI from rendering those sponsorships (Cornwell & Kwon, 2019). After it renders sponsorship, these companies have a defined measurement and review process to ensure it has valuable information to make future marketing decisions. These companies comprehend the importance of sponsorship activation, and they communicate their expectations to sponsees and maintain consistent communication to ensure engaged and accurate measurement (O'Reilly et al., 2018). Organizations in this concept possess a pre-calculated ROI goal for the sponsorship and have a plan for measuring it through the end of the sponsorship for review.

Discussion of Misguided Allocation Concept

The Misguided Allocation Concept shows a corporation's lack of understanding of the decision processes, measurement procedures, or both when allocating corporate sponsorships. This concept illustrates flaws within the allocation and evaluation process when corporate sponsors employ multiple decision factors, and even if they use information from past sponsorship decisions, the Misguided Allocation Concept displays an organization's inability to supply sufficient and accurate data to direct a fiscally responsible decision. Many companies have sound processes for reviewing sponsorship requests to screen requests and prevent decision criticism (Johnston & Paulsen, 2014). Although organizations may have sound sponsorship review procedures, they have no way or an inefficient way of measuring the performance of the sponsorships rendered (Delaney et al., 2016). When rendering sponsorship, these firms keep loose measurements and expectations. Many corporations intend to track the ROI of their sponsorship investments, but they lack the procedural or accurate measurement systems to do so (Athanasopoulou & Sarli, 2015). Inefficient marketing assessment provides little to no benefit for future marketing investments (Fu et al., 2018). This leads to misinformation when deciding the marketing budget, and it prevents corporations from maximizing their marketing budgets through corporate sponsorships. Figure 1 illustrates the relationship among the Misguided Allocation Concept, Holistic Allocation Concept, and the Uninformed Allocation Concept found within the conceptual framework.

Figure 1

Relationships Between Concepts



Discussion of Relationships between Concepts

The decision processes and measurement procedures in this study's conceptual framework separated the concepts from one another. Each concept begins with a sponsorship request. However, each organization uses different decision factors through a sensemaking perspective to review and allocate marketing dollars based on those requests; the three concepts share or differ in these factors. The strategic priorities of firms and the personal interests of decision-makers heavily influence how the business handles each request (Vance et al., 2016b). However, the lack of understanding of the ROI and measurement of success for those sponsorships are where the three concepts differ the greatest. Many corporations lack measurable objectives or cannot develop a consistent measurement process for each rendered sponsorship (Jensen & White, 2018). The measurement and review procedures of each concept influence how those companies budget for marketing activities and make decisions in the future.

Summary of the Conceptual Framework

The conceptual framework for this study provided an overview of three theoretical concepts. These three concepts show the theoretical lack of measurement and understanding of the ROI for rendering corporate sponsorships. Although some organizations comprehend and efficiently measure the ROI of their sponsorship investments, many businesses struggle to track and measure it; additionally, it could lead to poor marketing budget decisions for the organization (Walraven et al., 2016). The results are expected to validate the lack of understanding and measurement for corporate sponsorships and reveal methods to assist with the efficient allocation of marketing budgets. The framework illustrates the potential results of the study and the issues facing corporations and their marketing departments.

Definition of Terms

Each of the following terms are described to help understand the context of their use throughout the study.

Corporate social responsibility (CSR): Corporate social responsibility is social, community, or economic action taken by an organization to assist a cause, and companies use it to demonstrate good corporate citizenship, connect with the community, or raise awareness (Uhrich et al., 2014). Organizations participating in CSR in this study volunteer their time, staff, services, or funds to a project, event, or an organization without any expected direct marketing benefit.

Corporate sponsorship: Corporate sponsorship is the exchange of cash or in-kind services paid to an organization, cause, event, project, or other property for some type of internal or external benefit (Zhu et al., 2018). The exchange is a marketing partnership that normally involves a sponsorship contract which details the expected marketable value of the exchange (Cornwell & Kwon, 2019). For the purposes of this study, corporate sponsorships will denote an investment or offering of services by a corporation to a sponsee as a marketing tactic of the corporation for a future financial or marketable benefit.

Return on investment (ROI): The traditional meaning of ROI is the value an organization receives in return for an investment (Phelps, 2018). However, the return does not have to be just cash; it can be any intangible benefit the company receives from the investment (Phelps, 2018). Firms determine the ROI of marketing activities to make strategic decisions about their budgets and to assess their investment (Smyth & Lecoeuvre, 2015). The use of ROI in this study is used to explore the understanding of the ROI for corporate sponsorships and how adept they are at using it to render sponsorships.

Sponsee: The sponsored organization of a corporate sponsorship arrangement is the sponsee, and this institution requests sponsorships from corporations for funding, projects, events, brand enhancement, or other benefits (Toscani & Prendergast, 2018). In this study, the recipient of a financial or in-kind corporate sponsorship is considered the sponsee.

Sponsorship activation: Sponsorship activation refers to how sponsored organizations engage sponsors through the promotions, experience, and communication (Gillooly, Crowther, et al., 2017). This multiple-case study will use sponsorship activation to reference how well sponsees engage and nurture their relationship with corporate sponsors.

Sponsorship allocation: Allocation refers to the expenditure or assignment of a portion of the budget and budgetary resources (Legrain & Jaillet, 2016). The spending of marketing resources on corporate sponsorships based on decision factors is sponsorship allocation (Jourdan & Kivleniece, 2017). The definition of sponsorship allocation within this study is limited to the spending of marketing resources on corporate sponsorships.

Assumptions, Limitations, and Delimitations

Numerous assumptions, limitations, and delimitations may impact the results of this multiple-case study. Several assumptions are made throughout the research about the studied corporations, their goals and desires, and the data collection process. These assumptions are necessary to frame and analyze the problem and results. If verified, the assumptions could further validate the misunderstanding of corporate sponsorship allocation; if proven incorrect, the assumptions could misguide the study and produce erroneous results. The limitations within the study may limit the scope and depth of the research to the sample participants, research design, timeframe, and biases. The limitations may restrict the quality and amount of data gathered, and the study's limitations may prevent generalizations from being made about the misunderstanding and measurement of corporate sponsorship allocation. Finally, delimitations bound the study to only the companies, collection methods, and timeframe selected by the researcher. Due to those delimitations, the results of the study may not be indicative of other companies and will only speak to the misunderstanding and measurement of corporate sponsorship allocation for those studied.

Assumptions

This research study assumed that organizations are using corporate sponsorships as a marketing tactic to enhance or promote some aspect of their business. However, corporations continue to allocate billions of dollars in their marketing budgets to corporate sponsorships (Sephapo, 2017). During data collection, it is assumed that all interviewed participants are telling the truth. The ROI of corporate sponsorships is assumed to be the best and most indicative measure for success; furthermore, the study assumed that firms want to measure the success of their sponsorships. Return on investment is the traditional measurement used by companies for any investment made from their budget on an activity or project (Phelps, 2018). Finally, it is assumed that the experiences of the studied sample will produce results to answer the research questions and the results of this study might help corporations understand and measure corporate sponsorships.

Limitations

The flexible multiple-case design approach holds its limitations. Data analysis, validity, and theory building are a challenge of case study design (Borghini et al., 2010). The chosen sample is not a random sample and is only reflective of three cases; therefore, it cannot be generally applied to the understanding and measurement of corporate sponsorships of the entire population. The study is not suggestive of corporate actions outside of the state because the research is limited to companies within West Virginia. The results of the research study are limited to one year. The ROI of corporate sponsorship is the only success measure used in the study; the results of the study do not account for other measures of success. This is only a yearly snapshot of the sponsorship process, and it is subject to other economic conditions that the sample companies are facing, along with their sponsees. Additionally, it does not account for the specific industry of the sponsoring companies. Finally, all elements of bias cannot be removed with the researcher as the primary instrument.

Delimitations

This study solely focused on the lack of understanding and measurement associated with corporate sponsorships. The study only explored this marketing issue although other marketing issues related to corporate sponsorships exist, such as corporate sponsorships as a marketing tool or organizational dependence on corporate sponsorship for funding. Other studies could frame problems in a way that make fixed, mixed-method, or other flexible designs more suitable for research, but this research exclusively employed a flexible multiple-case design. The studied sample consisted of only three for-profit entities located in Charleston, West Virginia and that operate throughout West Virginia. The research study only observed data within the confines of one year. An expansion of the timeframe would allow for a greater longitudinal review of the companies' decision-making processes and how they may have changed with time. Also, an expanded geographic area would allow the study to include more companies outside of the Charleston area. Organizations in other regions of the state may allocate or measure sponsorships differently than the studied area, which could provide insight on decision-making processes of companies across the state. Only for-profit entities were selected whereas other studies could explore or examine sponsee perspectives of corporate sponsorships. The results may not apply to government agencies or nonprofit organizations since none are included in the study. Interviews, observations, and record reviews were the only three data collection methods.

Significance of the Study

This flexible multi-case study will produce results that help close gaps in marketing research. Those results may bridge gaps in understanding and measuring the ROI of rendering corporate sponsorships. This allows corporations to maximize their investment through sponsorships. Additionally, the results of the study are in alignment with biblical instruction by helping decision-makers make more informed marketing decisions, achieve the best results from those decisions, and best serve God's purpose for business and marketing. As corporate sponsorships become more common, findings from this study may help organizations better understand corporate sponsorships as a marketing tactic and how to efficiently allocate them within their marketing budgets.

Reduction of Gaps

The results of this study will help fill gaps in current marketing research for rendering corporate marketing sponsorships. Few studies speak about the importance of understanding and measuring the ROI and performance of each marketing sponsorship (Jensen & White, 2018). Additionally, no current study points to a consistent and uniform measurement tool to determine the success of rendering those sponsorships. The findings of this study should point to a consistent measurement system to evaluate the sponsorship performance and determine if those sponsorships are meeting expectations. There is a lack of information on how these metrics are used in decision making (Athanasopoulou & Sarli, 2015), but this study might reveal the factors included in those decisions and how corporations use past sponsorships to make future sponsorship decisions. Also, few studies explore the allocation of funds to the marketing budgets and their subsequent use on corporate sponsorship (Fu et al., 2018; Jensen & Cobbs, 2014; Sephapo, 2017); findings from this study might fill gaps in the ROI of using marketing budgets for this purpose.

Implication for Biblical Integration

Findings from this study may better connect the efficient allocation of corporate sponsorship with biblical principles and highlight the importance of efficiency, service to others, and sound decision making in this work. Proverbs 21:5 speaks to the value and reward of diligent work (*English Standard Version Bible*, 2021). The issue explored within this study may produce results that describe a lack of diligence or an unknown lack of diligence in rendering corporate sponsorships. The lack of measurement of the ROI for corporate sponsorship prevents companies from maximizing their profit and serving the needs of others coincidentally (Vance et al., 2016b). Businesses possess a higher purpose than simply maximizing profit (Kim et al., 2009). Profit provides companies with an opportunity to serve others, such as the needs of their employees and customers (Van Duzer, 2010). Peter encourages everyone to use gifts to serve one another and be good stewards (*English Standard Version*, 2021, 1 Peter 4:10). The importance of stewardship is echoed by Paul in 1 Corinthians 4:2, which states, “Now it is required that those who have been given a trust must prove faithful” (*English Standard Version*, 2021, 1 Corinthians 4:2). Corporations accomplish this through CSR, sponsoring nonprofits to forward their mission, or increasing brand awareness to demonstrate how a company’s product fulfills a need.

The outcomes of this study might encourage better decision making so that firms make decisions that best benefit both the business and its customers. God expects companies to use business as a way of serving Him and building upon His creation (Keller & Alsdorf, 2016). Paul instructs people in Romans 12:2 to alter how they think and to reflect on what God wants

(*English Standard Version*, 2021, Romans 12:2); furthermore, Paul encourages followers of God to work with all their heart but to work for Him in Colossians 3:23 (*English Standard Version*, 2021, Colossians). This reflection establishes clear goals for the organization and helps managers make more sound decisions that best benefit the business. The results of this study may guide better strategy development and improve the review process of sponsorship requests. Many sponsorships are rendered without proper review procedures and with a perceived lack of integrity (Vance et al., 2016b). Personal development prevails over integrity in common culture (Kim et al., 2009). However, corporations need integrity to achieve the largest ROI and make the greatest impact on God's world. In Proverbs 11:3, Christians are provided an explication of how they receive guidance through integrity (*English Standard Version*, 2021, Proverbs 11:3). The same selfless thinking produces more efficient results for business and follows God's plan for business.

Relationship to the Field of Study

The results of this study can contribute to the field of corporate marketing. As corporate sponsorships become more common and even more hotly debated in marketing departments, this study explored the significance of understanding the ROI and measurement of corporate sponsorships, along with how organizations render them. Billions of dollars are allocated to corporate sponsorship each year (Sephapo, 2017), so corporations need to comprehend their return so they can better maximize their marketing dollars and engagement with customers (O'Reilly et al., 2018). Additionally, the results may indicate that the current investment in marketing sponsorships is not fulfilling the firms' marketing needs, such as building a customer base or brand awareness. The results of this study may assist firms with their decision making and better allocate their marketing budgets for corporate sponsorships. Finally, the research into sponsorship ROI and measurement can provide organizations with information to aid in tracking and evaluating the success of each sponsorship after it is rendered.

Summary of the Significance of the Study

Current research reveals a lack of understanding and an absence of measurement for gauging the success of corporate sponsorships (Dos Santos & Moreno, 2018). This study proves to be significant by reducing those gaps and producing results that might reveal a consistent and efficient measurement of the ROI of rendering corporate sponsorships. Furthermore, the results may aid in developing a stronger understanding of sponsorship performance and how companies use sponsorship performance in their decision making. The results may help corporations better meet marketing expectations and make more efficient decisions when allocating corporate sponsorships. Finally, the concepts explored through this study connect to principles in the Bible by developing strong and reflective decision making that maximizes a corporation’s ability to maximize its investments for the greatest benefit and use its profits to better meet the needs of its customers and sponsees.

A Review of Professional and Academic Literature

This review of professional and academic literature analyzes 111 peer-reviewed journal articles and one study by the International Events Group (IEG), a leading sponsorship authority, to assess the historic and current use of corporate sponsorship in marketing and to better understand how corporations allocate sponsorship, how those companies measure the success of the sponsorships rendered, and which previous scholarly articles addressed these issues. One-hundred and one (101) of the studies are within the last five years, and the final 11 studies are within the previous 10 years. Journal articles were accessed using Liberty University’s online library database, and additional literature was found by reviewing the citations of other sponsorship studies. The literature review begins with an analysis of the role of corporate sponsorships in marketing, why companies sponsor, and why organizations seek sponsorship. The subsequent section reviews the factors involved in the sponsorship allocation process and how they affect the decision making of corporations. Corporate sponsorship literature offers an in-depth review of the lack of sponsorship evaluation practices, including a mixture of sponsorship measurement methods and the techniques used by firms in hopes of enhancing sponsorship success. Finally, the review closes with a discussion of the potential themes and perceptions that emerged from the examination of academic literature.

Corporate Sponsorships in Marketing

Sponsorship changed the way brands connect with audiences (Cornwell, 2019). Many organizations accept sponsorships as an accepted, everyday tool in their promotional mix (O'Reilly & Huybers, 2015). Although sponsorship can help firms accomplish short-term goals, corporations normally utilize them to achieve long-term goals, like boosting a brand's image and awareness (Amoako et al., 2012). Sponsorships form when sponsees approach corporations to request resources for programming or events or when an agent acts as an intermediary for the sponsor in larger, commercial relationships (Madill et al., 2014). Sponsors accept high initial risks with no guarantee of future benefits (Nickell & Johnston, 2019). Businesses or brands that invest financial or in-kind resources are the two types of sponsors (Dickenson & Souchon, 2019).

Sponsoring organizations sustain a powerful position as a funding party of the sponsee, but both parties share an interdependency of risks of financial and reputation loss (Ryan & Blois, 2016). Damage to brand equity because of negative partner publicity is a major sponsorship risk (Kelly et al., 2016). Many sponsoring companies invest considerable funds in intellectual property rights to identify as an official partner of the sponsee, but that partnership can have significant negative repercussions if the sponsorship performs poorly or is not a good fit (Dees et al., 2019). GEO group, a private prison company, rescinded its sponsorship of Florida Atlantic University's (FAU) football stadium after the partnership brought negative attention to both parties (Eddy, 2014), although sponsee actions can result in negative consequences for the sponsor also (Crompton, 2014). Nike's faced backlash from its sponsorship of Pennsylvania State University when the school's former coach received criticism from an official report involving child abuse of an assistant coach, so Nike chose to remove the coach's name from its child-care center (Crompton, 2014). Organizations can divide corporate sponsorships into commercial sponsorships and philanthropic sponsorships to influence consumer responses (Zhu et al., 2018). However, Pitas et al. (2018) excluded philanthropic funding from sponsorship discussions because companies do not expect the same marketable ROI that they do with commercial sponsorships.

The fierce competition for sponsorship money and a tightened economy in recent years has amplified sponsors' interest in the performance of their sponsorship investment (Grohs, 2016). The continual increase in sponsorship investment encourages decision-makers to measure and evaluate the financial soundness of each current and potential investment (Charlton & Cornwell, 2019). Maximizing the value of a sponsorship investment depends on a sponsor's ability to understand the factors influencing its sponsorship and using those factors to make informed decisions (Smith, Mack, et al., 2016). Although a sponsor may receive maximum exposure from a sponsorship, exposure does not always equate to benefits and other sponsors may receive more valuable returns from a relationship with the same sponsee (Kim et al., 2015). The lack of financial ROI emanating from sponsorship results paired with the vast sum of money invested in sponsorships creates a strong disconnect (Nickell & Johnston, 2019).

History and Current Situation. Corporations have used sponsorships to accomplish advertising objectives and measurements for decades (Cornwell, 2019). The 1984 Summer Olympics marked the first time that sponsor sites and events solicited corporations for large sponsorship dollars (Fizel & McNeil, 2016). Global sponsorship costs were an estimated $5.7 billion in 1987, but sponsorship expenditures exceeded $50 billion in 2013 (Meenaghan, 2013). The financial crisis of 2008 temporarily halted the rampant growth in corporate sponsorship, but the volume of sponsorships returned to growth after only a few years (Cahill & Meenaghan, 2013). The growth of sponsorship expenditures continues to exceed that of advertising and promotion. In 2013 and 2014, sponsorship expenditures grew by 4.5 percent and 4.2 percent, respectively, compared to growth of only 2.1 percent and 3.1 percent for advertising and 1.5 percent and 2.8 percent for promotion (Jensen, 2017).

The expansion of sponsorship spending and activities continues to broaden corporate understandings of what an organization can achieve through sponsorship (Grohs & Reisinger, 2014). Sponsorship spending was projected at over $65.8 billion in 2018, with $24.2 billion expected to be spent in North America (IEG, 2018). Corporate executives allocate millions to sports events because those sponsorships produce one of the highest profit opportunities for any marketing activity (Fizel & McNeil, 2016). Additionally, businesses find sports sponsorships dynamic and resourceful though time-consuming (Demir & Söderman, 2015). Sports sponsorships remain the most common form of corporate sponsorship, but recent years have seen growth in social media and venue sponsorships (Meenaghan et al., 2013). The International Events Group (IEG) projected sports sponsorship to hold 70 percent of the sponsorship market, followed by entertainment (ten percent), causes (nine percent), arts (four percent), festivals (four percent), and associations (three percent; IEG, 2018). Sponsorships are prevalent in the marketplace, but many decision-makers remain skeptical of the value that sponsorships have in their organizations (Kim et al., 2015).

Corporate Perspective and Benefits. Corporations value corporate sponsorships because they allow them to appeal to a captive audience unlike traditional advertising methods, such as a commercial or billboard (Dees et al., 2019). Many corporate sponsorships have commercial and image-related objectives (Blundo et al., 2017). Businesses invest in sponsorships with a goal of transcending monetary returns to develop positive brand attitudes through sponsor involvement that trigger consumer reactions (Visentin et al., 2016). Sponsoring companies use sponsorships to transfer their association with the sponsored property to a targeted group of potential customers (Grohs & Reisinger, 2014). Sponsorships allows organizations to differentiate themselves and communicate and leverage brand associations to consumers with the idea of influencing purchase intentions (Brochado et al., 2018). Corporate sponsors hope their sponsorships influence and advance the corporate brand into the consideration set of potential customers (Herrmann et al., 2014). The level of authority an individual believes a sponsor has over the sponsee dictates how responsible they perceive the sponsor is for the performance of a sponsee (Dickenson & Souchon, 2019). Businesses sponsor other local entities for multiple non-economic benefits, which includes strengthening their relationships with owners, employees, customers, and society (Hessling et al., 2018). Arts sponsees offer sponsors audience loyalty, market targetability, and high engagement levels (Toscani & Prendergast, 2019). Collaboration with arts organizations helps sponsors develop positive relationships and increase creativity and learning in the communities that they operate (Lewandowska, 2015). The top five objectives sponsors searched for when evaluating potential sponsorships were the sponsorship's ability to create awareness, increase brand loyalty, change or reinforce brand image, entertain clients or prospects, and stimulate sales (IEG, 2018).

The financial services sector is one of the most active industries in corporate sponsorships, and companies in that industry invest heavily in sponsorship because they believe sponsorship will boost brand awareness and entice new customers (Jensen, 2017). Although, the assets and benefits expected by sponsors in exchange for their sponsorship helps determine the sponsorship return (Dees et al., 2019). Prepackaged asset bundles, such as logo placement and mentions, no longer satisfy brands as the primary emphasis of a sponsorship package (Cornwell, 2019). Exclusivity, presence in digital and social media, and tickets and hospitality rewards were the three most appealing benefits for corporate sponsors in a 2017 survey of sponsorship decision-makers (IEG, 2018). As more sponsors become involved in a sponsorship program, sponsorship becomes less appealing and the termination of current sponsorship increases (Jensen & Cornwell, 2017). When sponsor motives align with that of the sponsored event, product, or organization, sponsorships prove more effective, however (Fizel & McNeil, 2016).

Requestor Perspective. Sponsees supplement budget expenses through sponsorships to compensate for tight budgets, reduced budget allocations, and to change organizational priorities, but many requesting companies focus only on their funding goals and fail to understand what potential sponsors need and want (Hatfield & Hatfield, 2014). Businesses seeking corporate sponsorship desire a high-fit relationship with their sponsor, which means their organizational characteristics are in harmony with one another (Pappu & Cornwell, 2014). Organizations depending on alternative funding strategies, such as public agencies and nonprofits, are placing increased pressure on corporate sponsors to supplement their budgets and programs as they experience budgetary shortfalls (Pitas et al., 2018). In addition, the in-kind services, products, or knowledge provided in some sponsorships are as valuable to the sponsee as a financial investment (Cobbs et al., 2017).

Sponsorships that have less of a commercial, profit-driven view, such as arts and nonprofit sponsorships, are positioned as philanthropic (Toscani & Prendergast, 201). Caemmerer and Descotes (2014) prefer to call philanthropic partnerships relationship sponsorships instead because of their relational objective of creating citizen commitment. Nonprofit organizations rely on corporate sponsorship as a funding source for their missions and projects (Daellenbach et al., 2016). Some arts organizations are equally dependent on sponsorships for financial support of their activities and programming (Ryan, 2018). In some industries, like professional cycling, an organization or team will cease to exist without a sponsor (Delia, 2017). Nonprofits offer title sponsorships to events and projects to raise the necessary funds and in-kind contributions to champion their cause (O'Reilly et al., 2019). Colleges source a bulk of their multimillion-dollar budgets from sponsors to fund sports programs (Ko & Kim, 2014). Corporations often sponsor cause-based events because it offers them an opportunity to transfer their brand image through the event, cause, or organizer (O’Reilly, et al., 2019).

Sponsorships do not always equate to behavioral intentions on the consumer’s behalf (Eddy, 2014). Sponsorship requestors bear a responsibility to demonstrate how the sponsorship helps them fulfill a market need and that they are efficiently spending their money (Hatfield & Hatfield, 2014). Sponsors and sponsees share many of the same objectives, especially in social marketing programs, so sponsored properties need to discuss campaign results with all stakeholders (Madill et al., 2014). Numerous sponsees underservice their sponsors by not providing ample opportunity to achieve sponsorship objectives or activate the sponsorship (O’Reilly & Huybers, 2015). An increasing number of sponsors are asking sponsees to provide them with ROI information, and sponsees are forced to comply because of their dependence on corporate sponsorships for financial viability (McDonald & Karg, 2015). Sponsored properties want to ensure the sponsor is achieving its objectives to ensure the continuance of the partnership (Dees et al., 2019).

Sponsorship Allocation

As companies make substantial expenditures, marketing departments face pressure to justify the money within the budget allocated to sponsorship (Boronczyk et al., 2018). How companies allocate the resources in their marketing budget will determine the impact on purchase behavior and customer awareness (Berry, 2014). Jensen, Cobbs, et al. (2016) applied a resource-based view to sponsorship and suggest that sponsors should allocate sponsorships like other resources and utilize sponsorship investments to create a competitive advantage. Delia's (2017) study of long-term sports sponsorships produced results that encouraged corporations to consider the amount they can contribute to the sponsee and how long they can sponsor the property. Cobbs et al. (2017) advocated for sponsors to consider the experience or life stage of a company before rendering sponsorship. The results of past research papers found that resource allocation and the success of corporate sponsorship had an inverse curvilinear U-shaped relationship, which indicates firms receive diminishing returns and lose incentives after a certain investment level (Jourdan & Kivleniece, 2017). Cobbs et al.'s (2017) findings second that of Jourdan and Kivleniece (2017) by revealing that sponsors have a maximum capacity before sponsorship performance growth slows and follows an inverted U-shaped relationship. The U-shaped relationship between sponsorship investment and returns depends on the breadth of a company's resources and how it allocates them based on its market position, how the company allocates resources to address needs within the market, and how the organization configures its resources to produce internal and external returns in the form of profit and brand awareness (Jourdan & Kivleniece, 2017). Sponsors are forced to invest more funds to reach non-brand users compared to the amount invested to reach existing users of the brand (Walraven et al., 2014). When rendering corporate sponsorships, decision-makers consider the contract fee, duration, and relationship type (Woisetschläger et al., 2017).

When choosing what to sponsor, corporations cannot narrow their criteria to one factor or this limitation could undermine the effectiveness of a sponsorship (Slåtten et al., 2014). Firms are applying quantitative and data-driven approaches to simplify decision-making, but analytical approaches remain uncommon in projecting sponsorship results and making sponsorship decisions (Jensen & Turner, 2017). Many organizational leaders depend on informal methods, such as intuition, trust or personal relationships, to allocate sponsorships, and 98% of a sample of 57 marketing managers admitted to making sponsorship decisions based on intuition and trust (Delaney et al., 2016). Intuition influences the decision-making of managers but exposes the organization to financial risk (Delaney et al., 2014). Certain sponsors are guilty of making biased allocation decisions because of relationships or financial leverage (Steel, 2018). Some corporations even use their financial interest unethically to encourage bias on the sponsees' behalf (Steel, 2018). However, organizations whose senior managers hold a positive view of sponsorship activity are more likely to use formal measures, such as ROI, to allocate and evaluate sponsorships instead of informal measures, which equated to a more negative perception (Delaney et al., 2016). Most large corporations formalize their sponsorship decision-making processes and rely less on intuitive processes (Delaney et al., 2014). Sponsors allocate more resources toward a title sponsorship, those with naming rights, and events or organizations in the same market compared to other types of sponsorship (Jensen, 2017). However, some entities are wary of corporate association, and many colleges are reluctant of selling naming rights to their facilities to corporations in fear of over commercializing their campus and compromising ethical standards (Eddy, 2014). Additionally, consumers may identify with title sponsors, but the results of Delia's (2014) study suggested the association would transfer only if the individuals were intent on purchasing products in the sponsor's industry.

Past Sponsorship Influence. Organizations renew and alter sponsorship relationships over time, and managers accentuate objective accomplishment and sponsorship longevity when deciding to continue or terminate a sponsorship (Woisetschläger et al., 2017). Short-term relationships typically possess more flexibility, but long-term sponsorship agreements provide stability, predictable outcomes, and often budgetary savings for corporations (Woisetschläger et al., 2017). Conversely, new sponsorships offer an organization added information and potential new benefits in the marketplace (Evans et al., 2018). Consumer behavior theories value relationship continuity and equate the known returns of long-term sponsorship to success (Evans et al., 2018). Long-term partnerships benefit both sponsors and sponsees because consumers make positive perceptions about sponsor motives and the partnership fit (Woisetschläger et al., 2017). Recurring sponsorships can develop a legacy effect in consumers; customers and fans can realize a sponsor's contributions through lengthy relationship (Delia, 2017). Prolonged relationships positively influence sponsorship capabilities as the two parties learn and better understand one another and search for better ways to develop the relationship (Jensen & Cornwell, 2017). O'Reilly et al.'s (2019) study of title sponsorships found that the awareness value of a title sponsorship increased over a three-year study period. However, the results of Walraven et al.'s (2014) study suggested that sponsorship identification increases the most during the second year of sponsorship, but the growth rate diminishes for each additional year that the sponsorship lasts. Jensen and Turner's (2017) findings proposed allocating more resources toward the first two renewal periods of a new sponsorship instead of toward a longer-running sponsorship because those periods are critical moments in the sponsorship relationship.

Marketing Budgets. Large corporations regularly have between 100 and 1,000 marketing activities in their budgets (Berry, 2014). Sponsorship is one of the many semi-fixed costs that companies must account for in their budgets (Berry, 2014). Successfully leveraging sponsorships depends on a firm's ability to accurately forecast and budget for the actual costs of the sponsorships they allocate (Jensen, Wakefield, et al., 2016). Sponsorship motivation and goals paired with accurate planning and forecasting dictate corporate sponsorship's role in the budget and achieving marketing objectives (Delaney & Guilding, 2011). Each organization has a decision-making manager that oversees the allocation of sponsorships within the marketing budget (Delaney & Guilding, 2011). The marketing and finance departments engage in a consistent communication of pricing, marketing performance measurements, reporting, and inter-functional rivalry to formulate the marketing budget and to review the effectiveness of allocation decisions (Smyth & Lecoeuvre, 2015).

Market positioning helps determine how much an organization allocates for sponsorships in its budget because challenger brands are forced to overspend to compete with the market leader and to connect with the audience (Jensen, Wakefield, et al., 2016). Defensive organizations are more likely to rely on the previous year's budget when budgeting for sponsorships while prospecting organizations will alter their sponsorship spending yearly based on their current position and marketing objectives (Delaney & Guilding, 2011). Sponsorships with a community relations emphasis, such as supporting a cause or community youth organization, normally cost less than commercial sponsorships, like those found in professional sports (Vance et al., 2016a). Large-scale sponsorships, like the Olympics, claim superiority in brand exposure over other marketing communication tools, yet these investments consume a substantial portion of corporate marketing budgets (Grohs, 2016). Any organization hoping to compete for sponsorship in competitive markets must have a substantial marketing budget and should expect to pay a premium sponsorship price (Jensen, 2017).

Sponsorship Relationships. Relationships are the basis of sponsorship, and sponsors and sponsees establish sponsorship agreements with the hope that a long-term relationship can return mutual benefits (Athanasopoulou & Sarli, 2015). For sponsorships to succeed, sponsors must see a future benefit and value creation through the relationship (Hessling et al., 2018). Although economic benefits are undoubtedly valuable to sponsorship allocation, companies cannot discount the relational aspects; employee turnover can affect the renewal process because inter-personal relationship strength may be weakened or lost when employees leave (Dolles et al., 2014). However, market-based considerations and social bonds formed through a sponsorship relationship are neither wholly positive nor negative (Ryan & Blois, 2016). Every sponsorship balances trust, shared values, and emotional commitment with a value-based commitment of sponsors and sponsees (Hessling et al., 2018). Interviewees from Dolles et al. (2014) agreed that sponsorship is a co-marketing initiative and each partner is critical to a successful sponsorship. The establishment of long-term relationships must consider the hierarchical, reciprocal, communal, and market dimensions for both the sponsor and sponsee (Ryan & Blois, 2016). Corporations must treat sponsorships as business to business relationship, and both businesses must share values and trust for the sponsorship to succeed (Hessling et al., 2018). Companies benefit from sponsoring entities that are related to them and share comparable objectives, brand image, and cultures (Yousaf et al., 2018).

Most corporate sponsorships are horizontal partnerships that have a defined termination point for the relationship, but the two parties can choose to renew and extend the partnership to a longer-term relationship (Jensen & Cornwell, 2017). When entering a sponsorship with a trusting relationship, sponsors and sponsees intuitively feel more positive about the future of the agreement (Delaney et al., 2014). However, most sponsorships consist of relationships among three primary parties with the audience serving as the third interacting party, and sponsors hope their investment in the sponsee cultivates a relationship and connection with the audience by demonstrating shared values (Lund & Greyser, 2016). Dick (2018) recommended that firms evaluate consumer attitudes prior to terminating a current sponsorship or engaging in a new one to determine how their investment may impact the relationship. When individuals are already customers of a corporation prior to a sponsorship, sponsors experience higher outcomes from the engagement (Brochado et al., 2018).

The results of Dees et al.'s (2019) suggested a positive correlation between sponsorship relationships and success, and the study encourages sponsors to invest in activation to maintain the sponsorship relationship and grow brand awareness (Dees et al., 2019). The results of Hessling et al.'s (2018) sponsorship relationship study support Dees et al.'s (2019) findings. If a sponsor is to understand and properly calculate the future profit and benefits of a sponsorship relationship, the sponsoring company must have an emotional relationship with the sponsored property (Hessling et al., 2018). Kim et al. (2015) pinpoint for-profit versus nonprofit entities, sport versus non-sport properties, fictional versus actual stimuli, student versus nonstudent groups, and sponsor market position as the five moderators that impact a sponsorship relationship, each of which affects the strategy that sponsors put in place for their sponsorships to succeed.

The fit between the sponsor and sponsee correlates to a more positive consumer view of the sponsorship (Bruhn & Holzer, 2015). In an interview of 30 sponsoring firms, 29 respondents disclosed that fit between their company and the eventual sponsee was a key decision factor in allocating sponsorships (Smith, Litvin, et al., 2016). However, each organization defines fit differently; several organizations emphasize a personal linkage and similar community perspective, other firms base fit off of market considerations, such as business-to-business or business-to-consumer, and some companies define it using a mix of employee involvement and relations (Smith, Litvin, et al., 2016). Knowing there is an authentic fit between a sponsor and sponsee helps managers predict where to invest more money and maximize benefits from a sponsorship relationship (Charlton & Cornwell, 2019). Upon choosing sponsorship partners, companies should mirror their images to realize equity outcomes that are mutually beneficial (Kelly et al., 2016). Functional similarity between the corporation and sponsored property enhances image congruence, such as the sports drink, Gatorade, sponsoring the National Football League (NFL; Kwon et al., 2015). Choosing the correct target audience and sponsee equates to better benefits for the sponsor (Blundo et al., 2017). Mazodier and Quester's (2014) findings support this as the authors agree that sponsorship and sponsee fit is a strong predictor of sponsorship effectiveness. Sports event and sponsor fit improves attitudes toward the sponsor and enriches brand loyalty and customer equity (Liu et al., 2015). However, Ko et al. (2017) suggested that fit was only critical to commercial sponsorships.

Sponsor and sponsee congruence helps transfer engagement with the sponsee to the sponsor (Brochado et al., 2018). Aside from the influential impact on consumer behavior, congruence between the two partnering organizations in a sponsorship agreement may deliver a competitive advantage for the sponsor as well (Spais & Johnston, 2014). Perceived congruence between the two sponsorship entities is a major determinant of attitudes toward the sponsorship (Ko & Kim, 2014). Liu et al. (2015) recommend selecting sponsorships based on the congruency of the sponsor and sponsee in terms of expectancy and relevancy. Jensen and Cornwell (2017) agree that brand and sponsored property congruence reduced the possibility of sponsorship termination. Consumers question sponsorship that does not display an obvious bond between the two parties, so both the sponsor and the sponsee need to share the same values for a sponsorship to succeed (Slåtten et al., 2014). Many consumers are reluctant to consume or interact with a brand in the short-term or long-term if they perceive the sponsorship to be incongruent with either the investor or sponsored property (Thomas, 2014). Some organizations ensure partners that carry a negative perception appear incongruent with them to prevent it from depreciating their brand image (Yousaf et al., 2018). However, Mazodier and Quester (2014) suggest that sponsors should sponsor properties that do not appear to be a good fit with them and use sponsorship-linked marketing to improve the brand effect in the consumer's mind. Some consumers find a level of incongruence intriguing and are moved to engage with sponsor through their suspicion (Mazodier & Quester, 2014). The results of Kwon et al.'s (2015) assessment of brand image congruence through sponsorship illustrated that brand attributes from a sponsee can transfer to the sponsor even though the two companies may have low image similarity. If incongruity is present, displaying genuine concern and sincere motives increases the likelihood of a positive engagement for the sponsor (Ko & Kim, 2014).

Sponsors and sponsees who maintain a strong relationship can better communicate the benefits of their partnership to their consumers than third-party sources can, especially when that sponsorship is linked to corporate social responsibility (Flöter et al., 2016). There is a direct connection between the distance of the corporation and the potential sponsee, so closer proximity to the sponsored entity helps enhance its relationship with the sponsor and limits the potential for the relationship to end (Jensen & Cornwell, 2017). However, any sponsorship can end if the sponsor perceives it to be ineffective, no longer valuable for the brand, or too costly (Schnittka et al., 2017). In addition, Demir and Söderman (2015) argued for sponsorships as mostly a relational strategy and that companies can develop the same relational capital from other methods.

Sponsorship terminations before the end of contract terms negatively affect a sponsor's brand image; consumers may perceive the termination as unfair if the reason is not known (Schnittka, et al., 2017). Many patrons receive little to no information about why a sponsor and sponsee relationship ends, but audiences are aware of the commercial orientation of corporate sponsorships (Dick & Uhrich, 2016). In addition, communicating reasons for a sponsorship activity shows consumers the financial responsibility of a partnership (Caemmerer & Descotes, 2014). Although, Dick's (2018) findings suggested the discontinuation of a sponsorship reflected negatively on consumer attitudes regardless of the timing and immediacy, and due to deep connection to the sponsee brand, some consumers, such as sports fans, perceive sponsorship termination as detrimental to the sponsee, often leading to an immediate end to the relationship (Dick, 2018).

Making sponsorship decisions post-scandal in team sports is less obvious than individual scandals, such as that of Tiger Woods' extramarital affairs, because sponsors balance punishing the entire team based off of the actions of a few individuals and the reputational risk that the company condones the poor behavior (Chien et al., 2016). When making a determination based on fan relationships, sponsors may find it beneficial to continue a sponsorship after a sponsee scandal except in the minds of rival fans (Chien et al., 2016). Brand image declines strongly when the sponsor exit has extensive negative consequences for the sponsee (Dick & Uhrich, 2016). Sponsors can lessen the severity of negativity by exiting gradually instead of abruptly, which normally brings extreme criticism (Dick, 2018). Decreasing the sponsorship level and continuing the engagement at a lower investment prevents the impression of abandonment from consumers but lessens the financial consequences of the sponsor (Dick & Uhrich, 2016). Long-term sponsorships mesh the corporation with the sponsee and can mute the reaction of a relationship ending; after sponsoring a team for nearly two decades, Euskaltel received no backlash from ending their sponsorship because fans identified as strongly with the sponsor as the sponsee (Delia, 2017). Lack of financial viability, improper actions by the sponsee, or violation of a sponsorship agreement may lead to the termination of sponsorships (Schnittka et al., 2017). Other sponsorships lose attractiveness and some events change their marketing direction which forces sponsors to reconsider renewal decisions (Dolles et al., 2014). Jensen and Cornwell (2017) asserted that poor economic conditions, such as inflation, and sponsorship clutter are the primary reason for sponsorship dissolution.

Integrating resources and sharing knowledge with sponsorship partners proves critical to successful sponsorships and demonstrates a commitment to the goals and expectations of the partner (Lund & Greyser, 2016). Knowledge sharing spurs idea development and implores both the sponsee and sponsor to consider new ways to utilize their combined resources (Lewandowska, 2015). When corporations use sponsorships to converge common interests with a nonprofit sponsee, it allows both organizations to advance their relationship and achieve philanthropic benefits (Cho & Kelly, 2013). Sponsors with a business-to-business (B2B) focus instead of a customer-facing focus require a longer time to develop and nurture their sponsorship relationships (Jensen & Cornwell, 2017). Sponsors in Do et al.'s (2015) study found success building relationship quality with females by using social media whereas males were more reliant on past experiences. Although many partnerships have a communal relationship, there is a divergence between how some sponsorship decision-makers and charitable fundraisers perceive sponsorships; some fundraisers believe corporate donors expect an equal exchange of benefits whereas many corporations find this less important (Cho & Kelly, 2013). Investors value when corporations form new relationships and often reward them more than when they just continue existing relationships (Evans et al., 2018).

Corporate Giving Policies. Commercial sponsorship is the traditional form of sponsorship, which promotes purchase intention and brand awareness; however, many corporations leverage philanthropic sponsorships also to enhance their brand reputation (Zhu et al., 2018). The traditional view of corporations assumes they emphasize only profit maximization for their shareholders, but the CSR policies of many organizations mandate that they invest in the communities, environments, and stakeholders impacted by their operations (Liang & Renneboog, 2016). Businesses form CSR policies with a public relations objective in mind, believing a stronger relationship with the recipient organization may appease organizational skepticism (Cho & Kelly, 2013).

The societal demands for CSR and the laws of the country that an organization is operating in often dictate how involved a business is with its community (Liang & Renneboog, 2016). Additionally, the socioeconomic status may affect how consumers interact with and are exposed to sponsorships (Liu et al., 2015). Shareholder activism further encourages progressive CSR behavior in firms and induces proactive reactions to the societal demands of shareholders (Uysal, 2014). Some shareholders leverage companies to address governance, environmental, or societal issues in their CSR activities (Eding & Scholtens, 2017). Many corporations establish a community involvement objective and incorporate CSR into their sponsorship decision-making processes (Plewa et al., 2016). Companies include sponsorship of nonprofits and CSR causes to achieve social marketing program objectives (Madill et al., 2014). European mobile phone giant, O2, pairs sponsorship policies with sponsorship activation to play an integral role in accomplishing the brand's objectives and driving performance metrics (Cahill & Meenaghan, 2013). Executives have increasingly allocated time and resources to CSR in recent decades (Cheng et al., 2013). Transparency of CSR activities and policies limits the misallocation of corporate resources (Eding & Scholtens, 2017).

Companies create CSR policies linked to sponsorship to increase employee commitment, attract new customers, and enhance consumer loyalty (Miragaia et al., 2017). However, firms sometimes struggle to communicate CSR-linked activities and to realize the positive brand effects through CSR-linked sponsorship (Flöter et al., 2016). Sponsors engage with communities through CSR sponsorships to create win-win situations for them and the sponsee and to evoke highly visible and emotional responses to the company's sponsorship (Plewa et al., 2016). Companies use CSR sponsorships to target social desires of consumers and appeal to their emotions (Lee et al., 2015). Successful and visible communication of CSR-linked sponsorship relies on independent sources, such as the media, and dependent sources, like the sponsor and the sponsee (Flöter et al., 2016). Although, Blundo et al. (2017) argue that the visibility of a company's philanthropic actions leads to a huge commercial benefit and is less effective socially.

Communities and individuals with ethics grounded in altruism and humanism respond positively to sponsors engaged in CSR activities (Lee et al. 2015). Productive sponsees with high integrity offer sponsors an enticing opportunity to enhance brand perception through sponsorship association (Dickenson & Souchon, 2019). Giving to grassroots initiatives demonstrates proactive community engagement by the sponsor, but supporting more notable movements provides greater name recognition for a sponsor (Plewa et al., 2016). Some companies sponsor events to facilitate an association with its brand and a sponsored event by linking sponsorship with CSR (Uhrich et al., 2014). Title sponsorships of cause-related events are an effective brand-building tactic for companies that are targeting consumers with an affinity for the sponsored cause (O-Reilly et al., 2019). Without an emotional connection to a social issue, company, or consumers, CSR impacts brand equity less than when a strong emotional bond is present (Lee et al., 2015). Sports events offer a large audience to engage through CSR because of the team's role in the community and the fans' emotional connection to their teams (Miragaia et al., 2017). Philanthropic sponsorships boost brand attributes, such intelligence, toughness, and energy, which makes them more enticing to the communities in which they operate (Kwon et al., 2015). Engaging in CSR increases sponsee access to financing through sponsorship because of positive brand association for the sponsor (Cheng et al., 2013). In addition, negative publicity may spur CSR activities from an organization to demonstrate a commitment to socially respectable business practices (Miragaia et al., 2017). However, some sponsors and sponsees may avoid partnering with a low-equity company if they determine the company's only goal is to enhance its own consumer-based brand equity (Yousaf et al., 2018). The results of Kelly et al.'s (2016) research implied that attitudes toward respectable brands declined when they chose to partner with a negatively viewed company.

Sponsorship Evaluation and Measurement

Increased sponsorship investment, paired with the desire for business transparency, demands greater marketing accountability and calls for accurate measures of sponsorship performance (Meenaghan, 2013). Sponsorship evaluation should yield insights for both the sponsor and sponsee (O'Reilly et al., 2019). Successful evaluation considers the objectives of both parties in a sponsorship relationship (Madill et al., 2014). The first step in evaluating any sponsorship is establishing the sponsorship measurement method (O'Reilly & Madill, 2011). When evaluating a sponsorship, an organization needs to determine what outcome, such as enhancing consumer consumption, offers it the greatest benefit and choose which variables to measure because they are most likely to lead to that outcome (Kim et al., 2015). However, Delia (2014) contended that purely return-based measurements neglect the well-being of the consumer.

Despite the abundance of sponsorship attention, few scholars agree on the traditional evaluation methods or the measures of success and failure (Gordon & Cheah, 2017). Vance et al. (2016a) even suggested that no single measure of sponsorship success exists because of the discrepancy in sponsorship types and objectives. There is growing interest in assessing sponsorship performance, but firms struggle to develop a stringent test and remain unsure of what data to collect from test participants (Grohs, 2016). Determining when to evaluate sponsorships remains an issue as well. Early assessment of sponsorships reveals benchmarks and initial thoughts in the consumer decision-making process, continuous tracking proves valuable in long-term sponsorships, and measurement at the end of a program provides an overview of the corporation achieved through the sponsorship (Meenaghan et al., 2013).

Firms hesitate to allocate resources in the marketing budget to measuring sponsorship effects because they doubt how measurable the outcomes are (Kourovskaia & Meenaghan, 2013). Over 47 percent of respondents in a survey of sponsorship decision-makers disclosed that their companies allocated less than one percent of its sponsorship budget to measuring sponsorship return, and 31 percent indicated none of the budget was spent on measuring return, while only two percent said five percent or more of the budget was spent on sponsorship evaluation (IEG, 2018). DeGaris et al. (2017) confirmed that sponsors dedicate less than one percent of their budget to measuring sponsorship return and warned of potential threats for the future of sponsorships. Many corporate decision-makers presume sponsorship success although they have inadequate or nonexistent data to confirm such success (Meenaghan et al., 2013). However, other firms attempt to measure activation methods, like signage and public speaking, but those companies struggle with ROI evaluations and to track how well sponsorships achieve their objectives (O'Reilly et al., 2019). O'Reilly and Huybers (2015) claimed activation is only one of three activities (evaluation and servicing) responsible for sponsorship implementation and fulfillment. Previous sponsorship studies use an abundance of evaluation techniques to measure components of sponsorship, but none of those studies point to a comprehensive evaluation method (O'Reilly & Madill, 2011).

Sponsorship measurements have failed to account for the complex and interconnected variables of sponsorship (Cornwell, 2019). Due to the multiple variables and costs of measuring sponsorship performance, many companies simply rely on anecdotal evidence to detail how impactful a sponsorship is (McDonald & Karg, 2015). Social media and new forms of marketing have further complicated a firm's ability to measure its sponsorship performance (Meenaghan et al., 2013). Most sponsorship measurements only account for one outcome instead of the multiple outcomes and inputs involved, which makes benchmarking performance difficult and uncommon (Walraven et al., 2016). However, a resource-based view accounts for not only the characteristics that the sponsee offers but indicators of sponsorship success also (Jensen, Wakefield, et al., 2016). Jensen, Wakefield, et al.'s (2016) approach uses the prospective benefits, like exclusivity, targeted reach, or image enhancement, from a sponsored property to assess how likely the partnership is to achieve sponsorship advantages, such as value, rareness, imitability, and substitutability, and determine if the sponsorship matches the resources they spend on the sponsorship.

Sponsorship decision-makers value attitudes toward the brand, the amount of positive social media activity, awareness of the product or brand, awareness of the sponsorship association, and sales as the top five metrics when evaluating sponsorship (IEG, 2018). Many consultants advise sponsors to measure success using the quantity of exposure and media attention they receive from their sponsorship of an event or project (Gordon & Cheah, 2017). Boronczyk et al. (2018) disagree on the relevance of exposure as a sponsorship outcome and believe corporations should evaluate sponsorships by comparing sponsorship costs and its capability to attract attention instead. In addition, Vance et al. (2016a) believed exposure does not account for halo effects, such as goodwill transfer and awareness, which allows companies to monitor sponsorship performances. Another study agrees that brand awareness is the main objective of corporations and proposes brand recognition rate as the best measure of sponsorship effectiveness (Dees et al., 2019). However, DeGaris et al. (2017) believe that neither exposure nor awareness are the end goal of sponsors, but both factors contribute to the success of a sponsorship program.

McDonald and Karg (2015) suggested sponsorship recall, a subcomponent of awareness, is the best indicator of success because it incorporates numerous sponsorship variables, such as sponsorship relationship, length, and prominence. Grohs (2016) preferred a similar assessment of brand image but calls for organizations to use a single group design and perform a pre- and post-evaluation to test sponsorship effectiveness. Gijsenberg (2014) advocated more strongly for brand image as a metric and claims that it is positively indicative of future sales. Liu et al. (2015) found that brand image and brand preference directly contributed to more favorable customer equity by creating stronger brand loyalty. Market prominence and strong brand image develop stronger consumer attitudes and can stand out among sponsorship clutter (Ko et al., 2017). However, some companies agree to concurrent sponsorships and hope desirable traits from the other sponsors transfer to them as well (Carrillat, Solomon, et al., 2015). Although explicit processes, such a recall, remain important to sponsorship performance evaluation, some scholars suggest that assessing implicit processes, like perceptions, consideration, and suggested actions, provides a comprehensive evaluation of the effectiveness of sponsorship communication (Herrmann et al., 2014; Schmidt et al., 2018).

Findings from Schmidt et al.'s (2018) study advocate for sponsors to evaluate the implicit processes of how audiences process sponsor information. Additionally, inclusion in consideration sets correlates better with sales than other measures, like recall or recognition, so implicit measures may prove more valid as a measurement method (Herrmann et al., 2014). Companies more easily attribute sponsorship performance to preliminary stages in the consumer decision process, such as awareness, but making a direct connection to that sponsorship and an actual sale remains problematic (Meenaghan et al., 2013). However, Jensen and Cobbs (2014) believed exposure is a precursor to brand awareness and that it is key to estimating ROI.

Some organizations choose to measure individual sponsorship objectives, but studies involving sponsors, sponsees, and intermediaries produced results that called for more ROI-based measurement methods (O'Reilly & Madill, 2011). One study by Kourovskaia and Meenaghan (2013) employed the Millward Brown Optimor (MBO) model, which calculated the impact of the sponsorship investment by comparing the cost of sponsorship with the value created by it. One study used stock returns to evaluate how successful 22 companies' sponsorship of professional cricket teams are, but the study provided little evidence of a connection between sponsor stock returns and the success of their sponsored team (Narayan et al., 2016). Several researchers claim that financial measures may be more easily measured, but they may prove inadequate if the sponsor's expectations are directed toward large economic dimensions, indirect factors, or groups other than shareholders (Gordon & Cheah, 2017). Evaluation of sponsorship at multiple levels and varying sponsorship amounts encourages sponsors to consider the possible outcomes of each investment (O'Reilly et al., 2019).

Expectations. When allocating sponsorships, businesses need to align brand attitude with the purchase intentions to help them leverage the sponsorship and realize their expectations (Zhu et al., 2018). The initial stages of a sponsorship agreement prove crucial to the sponsorship relationship because the two parties are learning each other's resources, desires, and capabilities (Jensen & Turner, 2017). Sponsors and sponsees develop a mutual trust when they agree on behavioral standards for the relationship through rules and objectives, which encourages the continuation of the partnership (Hessling et al., 2018). Understanding the terms of a sponsorship arrangement allows the sponsee to grasp the sponsor's expected outcomes, and acknowledging those outcomes helps both sponsees and sponsors realize their desired outcomes (Toscani & Prendergast, 2018). Maintaining sponsorship relations depends on the two partners' abilities to understand the others objective and expectations (Dolles et al., 2014). When sponsees support the initiatives of the sponsoring firm, it boosts the sponsorship value to the sponsor and better connects the firm to the target audience (Norris, 2017). Communicating how each party expects the other to behave strengthens sponsor relationships because agreeance on sponsorship rules and objectives develops a mutual trust and a comfortable relationship between the two partners (Hessling et al., 2018).

Communication. The sponsor's communication is key to leveraging sponsorships and deriving the desired reactions from its customers and sponsees (Herrmann et al., 2016). Some scholars assert that precise and expedient sponsorship communication and congruence among sponsors and sponsees are the most determinant of sponsorship success (Dos Santos & Moreno, 2018). Early and joint communication between the sponsor and sponsee enhances consumer attitudes and involvement towards the sponsorship (Mazodier & Quester, 2014). Communication between the sponsor and sponsee extends to the customer through how the two organizations choose to brand their partnership (Henderson et al., 2019).

Clear and defined communication of the sponsor and their involvement helps audiences identify sponsors and react to sponsorship motives (Wojdynski et al., 2017). Developing a communication plan is key to creating a positive association in the minds of target consumers; the timeframe and frequency of message communication improve the effectiveness of an organization's sponsorship (Slåtten et al., 2014). Active communication builds goodwill with sponsees and customers and reduces their resistance to marketing messaging (Ko & Kim, 2014). Consumers are more likely to engage with a sponsor when they are familiar with the company, brand, or product (Close & Lacey, 2014). Communicating the attitude and sincerity of the sponsor elevates sponsorship preference among customers (Human et al., 2018). Nonprofit sponsorships especially benefit from sponsor sincerity because consumers process messages with a lowered defense mechanism (Ko et al., 2017). Furthermore, sponsor identification is crucial to sponsorship effectiveness and consumer persuasion (Wojdynski et al., 2017). Companies sponsoring NFL, National Basketball Association (NBA), and Major League Baseball (MLB) teams measured better sponsorship results when they communicated with fans using visual congruence of their team's colors (Henderson et al., 2019). Overall, sponsorship improves the marketing communication performance because it stimulates desires in consumers and attracts awareness (Amoako et al., 2012).

Activation. Sponsorship objectives continue to evolve and focus on more than brand awareness as the sole ROI goal for companies (Gillooly, Crowther, et al., 2017). Sponsorships require integration and innovation to emerge from sponsorship clutter and to have an effective message (O'Reilly & Horning, 2013). Sponsorship programs with many sponsors devalue a sponsor's investment because the sponsoring company struggles to stand out among the other sponsoring businesses (Hatfield & Hatfield, 2014). Smith, Mack, et al. (2016) agreed that local sponsors easily get lost in sponsorship clutter without effective leveraging by the sponsor. Also, audiences stereotype and generalize brand images in concurrent sponsorships (Carrillat, Solomon, et al., 2015). Sponsorship awareness consolidates and reaches a maximum threshold after two years and requires activation to create new exposure (Walraven et al., 2014).

Mixing activation attempts with other marketing communication assists a corporation in improving sponsorship performance (Close & Lacey, 2014). Sponsors and sponsees attempt to increase the effectiveness of their sponsorship by activating it through additional marketing activities, such as giveaways, merchandise, sampling, hospitality, or other associated promotions to drive the sponsorship (Pasqualicchio et al., 2017). Free entertainment, promotional gifts, photo sessions, and product displays are popular at events to enhance the experience (Close & Lacey, 2014). As their sponsorship budgets increase, many companies have recognized the potential ROI increase from sponsorship activation (Pasqualicchio et al., 2017).

Sponsors may spend more on a sponsorship if the sponsored property demonstrates that the corporation receives more than community goodwill and will have an opportunity to activate their sponsorship (Hatfield & Hatfield, 2014). Sponsorship activation maximizes a sponsor's investment by reminding the audience of their support of a product, event, or cause (Carrillat, D'Astous, et al., 2015). Most activation plans institute a mass-marketing plan to advertise the sponsor's involvement in the sponsorship (Gijsenberg, 2014). Exclusivity and sponsorship leveraging increase the customer recall rate (Smith, Mack, et al., 2016), and Dees et al. (2019) found that exclusivity and official partner status doubled the likelihood that a customer would recall a sponsor. Opportunistic companies can still capitalize on sponsorships even if they are not an official partner, but success depends on how well the sponsor activates their sponsorship (Gijsenberg, 2014). Concurrent sponsorships can offer cross-promotional opportunities for sponsors to activate their investment by using brand concepts from another firm (Carrillat D'Astous et al., 2015).

Customers require less time to process information and make a purchasing decision if they are already familiar with a brand (Boronczyk et al., 2018). Sports events offer corporations an opportunity to showcase products and features (Cheong et al., 2019). McDonald's activated its sponsorship of the 2014 Winter Olympics by using two advertising campaigns during the Olympics centered on the event instead of the brand itself to boost its brand focus and product scope (Carrillat, D'Astous, et al., 2015). Activation influences the procedural memory and learned decision-making of consumers to alter and create brand-specific routines (Demir & Söderman, 2015). If a sponsor does not provide a meaningful participation or engagement opportunity, the company cannot address the symbolic or functional needs of their target audience, which causes them to question the sponsor's intentions (Thomas, 2014). The sponsorship itself is not enough for the sponsor to recognize a benefit, so organizations are pushed to value the activation process more than the sponsorship rights themselves (Gillooly, Anagnostopoulos, et al., 2017). Visentin et al.'s (2016) study of the consumer purchase funnel supported Gillooly, Anagnostopoulos, et al.'s (2017a) assertion. Sponsor and sponsee fit can improve brand attitudes, but consumer involvement with the sponsor produces positive attitudes and results for the sponsorship (Visentin et al., 2016). Although higher tiers of sponsorship correlate with more sponsor benefits, sponsors cannot optimize their investment without activating the sponsorship (Smith, Mack, et al., 2016).

Many corporations struggle to pinpoint the proper activation ratio and to determine how much they should invest in activation in addition to their initial sponsorship investment (Pasqualicchio et al., 2017). Suggested activation ratios range from 1:1 to 8:1, but regardless of activation ratio, successful activation relies on a balance between quality activation strategies and the quantity of support (O'Reilly & Horning, 2013). DeGaris et al. (2017) suggested emphasizing activation in sponsorship measurements because of its role in determining sponsorship performance. Without proper activation and sponsorship leveraging, sponsors risk losing the ability to influence and achieve desirable perceptions from their target markets (Pappu & Cornwell, 2014). Leveraging sponsorships allows sponsors to pinpoint the driving factor behind a customer's engagement with them or the sponsored entity (Herrmann et al., 2016).

Advances in technology have expanded how businesses leverage sponsorships beyond the traditional methods, such as sweepstakes or product sampling (Gillooly, Crowther, et al., 2017). Using social media for content marketing is a growing factor in sponsorship (Human et al., 2018). Social media is the primary tool that sponsors use to activate their sponsorships today (Norris, 2017). Companies employ social media campaigns to activate their sponsorship by matching their social media content to customer motivations (Gillooly, Anagnostopoulos, et al., 2017). Brands use social media to better communicate with customers and improve the quality of their relationship (Do et al., 2015). However, the demographic characteristics of a consumer moderates the effectiveness of activating sponsorship through social media and how an individual identifies with a brand (Do et al., 2015).

Content marketing pushes the underlying sponsorship objective while simultaneously advancing the sincerity of the sponsor (Human et al., 2018). Sponsors can leverage the advantages of their sponsorships, like specific venues or athletes, to entertain, reward, or interact with audiences and maximize their investment (Gillooly, Anagnostopoulos, et al., 2017). However, Herrmann et al. (2016) suggested that all sponsorship activation is not positive and that it may create a negative image of the sponsor's motives. Carrillat, Solomon, et al. (2015) found that activation plans yield diminishing returns and follow a U-shaped relationship curve for sponsorship investment effectiveness. Activation strategies differ by the business and environment, and each sponsorship requires a strategy that reflects objectives, competitive position, and past sponsorship efforts of the organization (O'Reilly & Horning, 2013).

Understanding and Measuring ROI. One survey of sponsorship decision-makers found that 20 percent of respondents were unsure if the ROI of their sponsorship investment decreased, increased, or remained the same (Meenaghan & O'Sullivan, 2013). Only eight of 30 interviewed sponsorship decision-makers in Smith, Litvin, et al.'s (2016) study of festival sponsorships indicated their companies had specific ROI measurement criteria although all 30 admitted to using it as a decision criterion. Another survey of sponsorship decision-makers by the IEG found 14 percent of decision-makers were unsure if their ROI increased or decreased, but 55 percent of respondents in the same survey believed their ROI increased from the previous year, five percent thought the ROI decreased, and 26 percent of decision-makers indicated their return stayed the same (IEG, 2018). The misalignment between dialogue and decision-making has made ROI unusable in its current marketing context (Smyth & Lecoeuvre, 2015).

Measuring the ROI of sponsorships informs companies how effectively they allocate marketing resources and the decisions that best help them meet objectives (Dwyer et al., 2013). The application of ROI relies on a clear account of the climate change after a marketing expenditure (Meenaghan & O'Sullivan, 2013). Boronczyk et al. (2018) found the amount of attention received through advertising, and especially sponsor signage, directly impacts how consumers process information and the subsequent ROI. Incorrect assumptions made and methods used when calculating the ROI can distort the results and lead to improper decision making (Meenaghan & O'Sullivan, 2013). Smyth and Lecoeuvre (2015) concluded that ROI was a useful marketing tool only when considering customer lifetime value (CLV) and short-term use was limited. After completing a study on title sponsorships in sports, Delia (2014) called for ROI measurements to focus less on customer efficacy and more on the short-term and long-term psychological and social effects that a sponsorship has on an audience.

The benefits received by sponsors and the sponsorship rights fee, which is the sponsorship made to the sponsee, are the two components of the sponsorship ROI equation (Jensen & Cobbs, 2014). Dwyer et al. (2013) agreed with Jensen and Cobbs (2014) but coined the two variables as expenditures and inbound marketing benefits and added economic contributions as a third variable in their study, which assesses how the exchange affects the economy as a whole. Nickell and Johnston (2019) agreed with Smyth and Lecoeuvre (2015). In a study of collegiate football sponsorships, Nickell and Johnston (2019) used CLV and changes in brand attitude to accurately forecast future buyers, which can help justify sponsorship investments for managers. Caemmerer and Descotes (2014) supported the use of brand attitude as an evaluation method and suggested that attitude would reveal if consumers thought the sponsorship was a waste of financial resources. Cheong et al. (2019) revealed a link between attitude and purchase intention in their sponsorship studies but described the sponsorship approach as more indirect than traditional advertising. However, the study by Nickell and Johnston (2019) and many other studies fail to account for multiple variables and the actual ROI compared to a prospective one. Visentin et al. (2016) believed sponsors must understand the variables within the consumer purchase funnel to understand the potential ROI of a sponsorship. Consumers evaluate the fit between the sponsor and sponsee first, develop their attitudes toward a sponsorship second, and display their intentions of purchase third, and all three phases impact the final ROI for a sponsor's investment (Visentin et al., 2016).

Previous ROI and Allocation Studies. Although investment value and financial return have remained common topics in sponsorship research in the last two decades, increasing sponsorship allocations and the recent financial crisis call for a more adept understanding of the financial impact of allocating resources on corporate sponsorships (Spais & Johnston, 2014). Using a case study approach, Jensen, Cobbs, et al. (2016) determined marketing managers can evaluate potential sponsorships using a resource-based view approach. Pasqualicchio et al. (2017) conducted a case study to review the American Automobile Association's (AAA) allocation of sponsorship dollars on the Philadelphia Eagles and a NASCAR race and how they maximized their investment and activated both sponsorships with a well-timed endorsement of a retired Eagles football player. Another study of value-driving factors in NASCAR sponsorships revealed that sponsor authenticity and credibility are key to maximizing sponsorship investment; otherwise, the investment is merely a paid opportunity (Norris, 2017).

Jensen and Cornwell (2018) conducted two case studies using the MBO model to determine the effectiveness and ROI of corporate sponsorship. One case study hoped to determine an Olympic sponsor's ROI for its global sponsorship of the Beijing Olympics in 2008

(Kourovskaia & Meenaghan, 2013). Another case study by Cahill and Meenaghan (2013) analyzed the value of O2's sponsorship investment in the United Kingdom and the brand's allocation of sponsorship dollars to emotionally connect with customers. After conducting a case study on 200 spectators of Norway's Birkebeiner race, Slåtten et al. (2014) found that sponsor and sponsee fit is the greatest driver of sponsorship performance, but effective sponsorship should account for multiple drivers to show a return instead of just one. The case study conducted by Lund and Greyser (2016) explored why a bank chose to sponsor a major arts institution, and the findings of the study indicated that partnering with the arts institution granted them access to social, cultural, and symbolic resources to expand the value of their wealth management services. Another study of arts sponsees revealed arts sponsorships were attractive because of their favorable ROI and ability to appeal to audience emotions (Toscani & Prendergast, 2019). However, Lewandowska's (2015) exploration or arts sponsorships produced contradicting results. Lewandowska's (2015) findings suggested sponsors struggled to achieve commercial objectives, such as brand recognition, with arts sponsorships and that CSR and community-based objectives were more suitable.

The results of Walraven et al.'s (2014) research on sports sponsorships in the Union of European Football Association (UEFA) Champions League across five countries for four years implied that sponsorships needed to last at least two years before the sponsor noticed a profit, but the research only used awareness levels and exposure to measure performance. One study of how over 1,400 sports fans reacted to sports sponsorship revealed that fan isolation and identification had differing effects on sponsorship performance (Mazodier et al., 2018). When corporations sponsor sports teams, their fans develop an affiliation with the sponsor, but strongly identifying fans actively embrace the sponsor brands whereas weakly identifying fans are less likely to interact with a brand (Mazodier et al., 2018). Thomas' (2014) findings from his study of Dove's Welsh rugby league sponsorship depicted sports sponsorships as less successful; although consumers rationally choose products that best serve their interests and needs, harnessing the same emotion from fandom and applying it to a sponsoring brand is irrational (Thomas, 2014). Furthermore, consumers struggle to distinguish sponsors from other sports advertisers, especially in large sports complexes (Cheong et al., 2019).

A study of sponsorship in Formula One (F1) racing found a direct connection among on-track success, winning race teams, and a positive ROI return for sponsors (Jensen & Cobbs, 2014). However, Narayan et al. (2016) examined ten previous cases analyzing sponsorship of sports teams and found no direct connection between wins, losses, and sponsorship return. Instead, Henderson et al. (2019) found that the geographic proximity of a sponsor and sponsee was indicative of sponsorship performance in their study of NFL, NBA, and MLB sponsorships. Dwyer et al. (2013) studied the allocation of marketing resources on destination marketing in Australia in hopes of calculating a return on investment; however, data limitations prevented any concrete findings.

Potential Themes and Perceptions

The review of literature yields several potential themes and perceptions for the future study of corporate sponsorship. Previous research illustrates the growth of sponsorship spending as a marketing tactic, but findings from these studies show confusion and a misunderstanding surrounding the allocation and evaluation of sponsorships also. This misunderstanding was expected to emerge in the study, and although the studied companies were likely to acknowledge the importance of sponsorship, few were expected to have an established evaluation method or understand the value of the benefits they received through sponsorships. The greatest divide may arise between what sponsors hope and perceive to receive through their sponsorship and what they get in return. Several authors highlighted the importance of communication to both sponsorship knowledge and performance; communication in the studied companies may prove troublesome due to a lack of follow-through or unilateral decision-making.

Analyses from the literature review revealed firms rely on unstructured allocation methods, such as intuition, relationships, and past sponsorships. The effects of past sponsorships, intuition, and the relationship between sponsees and sponsors may have the same influence on decision-making in this study. Activation arose as a key component in sponsorship success of previous sponsorship studies. However, this study may show that the studied companies not only lack review procedures after allocation, but that most studied sponsors fail to leverage their sponsorships, therefore forgoing the long-term brand awareness resulting from activation. Findings from multiple studies in the review point to brand awareness as a valuable component in determining ROI for most sponsors, but the organizations in this study may prefer brand exposure in hopes of showing they are connected with the community and place less emphasis on ROI. This lack of emphasis on ROI and other measurements may reveal an inability to validate sponsorship decisions and potential errors in how corporations make sponsorship allocation decisions.

Summary of the Literature Review

This literature review examined 111 previous sponsorship works and one IEG study to better grasp corporate sponsors' understanding of their sponsorship programs, allocation processes, and current measurement procedures. The review began by assessing the use of corporate sponsorships in marketing. Corporate sponsorship spending continued to grow in recent years, as many companies are now using it to accomplish their marketing objectives.

However, the increased spending calls for more accountability for how and why sponsorships are allocated, but literature shows that each organization distributes sponsorships differently. The market position and marketing goals determine the marketing budget from which sponsorships are allocated. Relationships play a vital role in the allocation and continuation of marketing partnerships. Numerous studies explore the role of relationships in corporate sponsorships and their findings show that the fit between a sponsor and sponsee will ultimately affect the performance of the sponsorship. Although other scholarly works examined decision-makers and discovered that they knew the importance of measuring the performance of their sponsorships, no study points to a uniform measurement for determining the ROI. Previous research employed a variety of different methods for finding ROI, and some authors use nonfinancial measures as a determinant of sponsorship ROI. Most scholars agree that communication and activation boost sponsorship performance, with only a few detractors criticizing activation for the diminishing returns that sponsors receive after a certain threshold. The review of professional and academic literature supports the need for further exploration of allocation, decision making, and review of corporate sponsorships, as gaps were found in the processes of firms who render corporate sponsorships.

Transition and Summary of Section 1

Section 1 reviews the foundation of this study. The first section reveals an issue concerning the lack of understanding and measurement of corporate sponsorship in corporate marketing. The study employed a flexible multiple-case study design to explore how corporations allocate corporate sponsorships and measure their success. Two research questions and subsequent sub-questions were given to guide the study and further explore the problem. Underlying assumptions, limitations, and delimitations denote the potential factors that may impact the results of the sponsorship study and the exploration of the studied sponsorship issue. Finally, Section 1 concludes with a review of relevant works of literature. The review summarizes the current understanding of how companies allocate and measure corporate sponsorships; and a concluding discussion offers potential themes that arose from the literature review and that are expected to emerge later in the study. The next section defines the project. Section 2 details the participants and the chosen research method and design for this corporate sponsorship study. The second section outlines the role of the researcher, data collection tools, and how the researcher will analyze the collected data.

Section 2: The Project

This section details the methodology used during the multiple-case study to explore the misunderstanding and misallocation of corporate sponsorships in marketing. Section 2 begins with the purpose statement to reiterate the intent of the study and how the exploration of corporate sponsorship allocations and measurements may develop a better understanding of decision-making in corporate marketing. The role of the researcher defines the researcher's responsibilities in overseeing and participating in the study. The roles assigned to the researcher describe how the researcher helps explore and analyze the participants and data collected. The participant subsection reviews the procedures for gaining access, developing a relationship, and protecting the identity and information of the participants in the project. The research method and design discussed within Section 2 justify the use of a flexible, multiple-case study design and why it is best suited for exploring corporate sponsorship allocation and measurement. Next, the section describes the sample and the population selected and why the chosen decision-makers and companies are appropriate for the studied corporate marketing problem. The following data analysis and data collection subsections consider the instruments and methods used to collect data from the sample companies and how that data will be coded and analyzed within the project. Finally, the section closes by addressing the reliability and validity measures taken to ensure the study thoroughly explores the issue and that it produces quality and tested data to make interpretations about the understanding and measurement of corporate sponsorships.

Purpose Statement

The purpose of this qualitative multiple-case study was to explore how corporations allocate corporate sponsorships and measure their success. At this stage in the research, the allocation and measurement of corporate sponsorships will generally be defined as the factors considered when allocating sponsorships and the measurement tools used to evaluate and validate corporate sponsorships after they are rendered. This larger problem is explored through an in-depth study of corporate sponsorship allocation and the success measures of corporate sponsorship at three companies located in Charleston, West Virginia. The results of the study may help develop a better understanding of corporate sponsorship decision making and how organizations use ROI to validate those decisions. Additionally, the results may lead to measures of success for sponsorships after they are committed and legitimize ROI as a feasible measure of sponsorship success. The study included the observation of sponsorship allocation meetings, interviews of corporate marketing executives or sponsorship decision-makers, and a review of sponsorships within the budget to develop a central theme to help fill the gaps in corporate marketing research.

Role of the Researcher

Researchers are the primary instrument in flexible research, and they gather and interpret all data within the study (Cypress, 2019). Researcher characteristics may influence data collection because of their role as an instrument in the study (Pezalla et al., 2012). As an instrument in qualitative studies, researchers develop research questions and data collection processes, interpret the relevance of the data produced, and determine what are observable findings (Xu & Storr, 2012). For this study, the researcher was responsible for creating the interview protocol, gaining access to and interviewing participants, and identifying, working with, and analyzing data from the study’s participants. When discussing participation with participants, the researcher ensured their confidentiality and explain the purpose of the study. Qualitative interviews are complex social interactions, and the researcher and participant roles impact interactions and the data collected during interviews (Jack, 2008). As an outside researcher, or someone who is not a member of the studied organization, the researcher requires acceptance by the participant and should develop an understanding or knowledge of the participant's organization (Unluer, 2012). The researcher used purposeful sampling to select information-rich cases from West Virginia's Secretary of State's office. The author triangulated interview data with that collected from observations of sponsorship allocation meetings and a review of the sponsorships within the participants' budgets. The researcher concluded the project by coding data, reporting findings, and discussing managerial implications to corporate marketing and the allocation of corporate sponsorships.

The researcher's occupation and relationship with project participants can influence interactions within the study (Jack, 2008). The researcher serves as the Associate Executive Director, and formerly as the Director of Marketing and Promotions, for a nonprofit and works with sponsors and corporate partners weekly. The recruitment and development of sponsorships for the organization and its events, projects, and initiatives familiarized the researcher with the sponsorship process. The experiences working with corporate decision-makers enhances the researcher's awareness of and knowledge on the issues of corporate sponsorship. However, the researcher attained additional knowledge and skills by reviewing literature about interviews, qualitative questioning, and case study research, including text from Yin (2014). The researcher made every effort to ensure objectivity, but personal biases may have shaped the way data were collected, viewed, and interpreted.

Participants

The researcher purposefully selected participants based of their roles as decision-makers for allocating sponsorship expenditures from the marketing budgets of their companies. Participants derived from the researcher's professional network and fit the appropriate inclusion and exclusion criteria for an information-rich case. The inclusion criteria for this study considered if the participant was a decision-making manager or executive, registered as a corporation with the West Virginia Secretary of State's office, in-kind or cash sponsor as of 31 December 2019, and sponsor of at least two separate organizations. Refusal to give informed consent, receiving sponsorship services, and rendering sponsorships for the first time or being a first-time sponsor were the exclusion criteria for this corporate sponsorship study. The researcher inquired about participation in the study by emailing the prospective participant regarding the purpose of, the extent of, and participant involvement in the project. Conducting case studies requires sensitivity and special care to protect the participating subjects (Yin, 2014). Once the individual agreed to participate in the study via email, the author arranged an interview at a convenient location and time for the participant; however, the researcher may have interviewed the participant using a video conferencing platform only if an appropriate in-person location and time were not feasible for the participant. Before the interview, the researcher asked participants to sign an informed consent form, which explained how the author would maintain their confidentiality and ensured they would not identifiable throughout the results and discussion. The researcher anticipated three corporate decision-makers would participate in this project.

Research Method and Design

This study sought a deep understanding of the processes and awareness of sponsorship allocations within corporate marketing. Flexible research methods were best to explore this issue and produce the data necessary to triangulate the results of the collection procedures. Fixed and mixed methodologies could not properly address the studied issue due to the absence of data and understanding of corporate sponsorship. This study required a flexible design that enquired about the processes and behaviors that occurred during a specified circumstance. Exploring the issue with a multiple-case design develops an understanding of the practices that other qualitative designs may struggle to do with their constructive designs. Additionally, other qualitative designs may be unable to protect the confidentiality or produce the breadth of data necessary for analysis.

Discussion of Method

This study employed a flexible, qualitative method to explore the allocation and measurement of corporate sponsorships. Qualitative approaches develop a deeper understanding of questions and phenomena that lack sufficient understanding (Sawatsky et al., 2019). Qualitative research is appropriate also when the little knowledge on a subject may be biased (Cypress, 2019). Although some large organizations institute formal allocation processes, most corporations depend on informal and disjointed procedures when considering sponsorship allocations (Delaney et al., 2016). Many decision-makers do not know the ROI of the sponsorships rendered or consistently track their performance (Meenaghan & O'Sullivan, 2013). When a chosen phenomenon is not amenable to statistics or measurement, qualitative methodology is the appropriate research method for researchers (Cypress, 2019). The informal processes and lack of statistical corporate sponsorship data prevents the use of other research methods. Using a qualitative method produces results that offer a perspective on the studied topic (Kozleski, 2017). In addition, qualitative approaches detail the occurrence of processes within a project or study (Aspers & Corte, 2019). Employing a qualitative approach provided insight into the procedures and thought processes of decision-makers when allocating corporate sponsorships.

In addition, the sensitive information reviewed and the confidentiality of participants questioned during this study may be difficult to protect using other methods (Zyphur & Pierides, 2017). The absence of consistent processes and numerical data in corporate sponsorship decision making prevents a researcher from developing an acceptable saturation of data using quantitative methods (Cypress, 2019; Delaney et al., 2016). Qualitative methods can produce the necessary saturation of data to clarify the inconsistencies and contradictions within existing data (Saunders et al., 2017). The confidentiality of decision-makers and the confidential information disclosed through data collection is protected by the steps taken during the qualitative research process. By using a qualitative approach, the study may reveal the factors that influence sponsorship allocation decisions and help develop a better understanding of sponsorship measurements. This corporate marketing study required an exhaustive qualitative design to properly explore the behaviors of the participants when allocating sponsorships.

Discussion of Design

This study used a multiple-case study design to explore three cases of corporate sponsorship allocation. The goal of case study research is to go beyond specific case settings and converge the findings to make analytic generalizations (Yin, 2014). This study attempted to produce transferable findings about the misunderstanding and misallocation of corporate sponsorships. One case and one collection method will not produce the requisite data needed for this study. Single-case designs are prone to unusual or extreme cases (Yin, 2014). The multiple-case design helped the researcher avoid generalizations and protected against extreme results. Conducting two or more studies strengthens a researcher's analytical argument (Yin, 2014).

Case study designs promote data credibility, and the triangulation of data sources in case study design shows that that the researcher viewed the studied issue from multiple perspectives (Baxter & Jack, 2008). Investigating an issue from multiple perspectives within the bounded contexts of a case study helps a researcher produce a thick description of the phenomenon or experience (Taylor & Thomas-Gregory, 2015). Producing enough data to develop a rich understanding of how organizations allocate and measure corporate sponsorships requires literal case replication. Studies using literal replication involve similar cases with analogous predicted results (Yin, 2014). This study followed a replication logic to explore the similarities and differences among cases. Case study designs consider the decision-making and setting under which participants make those decisions (Baxter & Jack, 2008). The analysis of case results may provide insight into how different companies render sponsorships and if they measure their success. In addition, the exploration of the selected businesses may reveal problems with their allocation decision-making and inefficiencies in their measurements also. The researcher used interviews, direct observations, and archival company records as the three data collection techniques to triangulate data during the multi-case study.

Summary of Research Method and Design

This study explored the allocation and measurement of corporate sponsorships by employing a flexible, multiple-case study design. The lack of understanding surrounding corporate sponsorship allocation and the absence of amenable data does not make the study conducive to other research methods. The study focused on the decision-making and processes involved in sponsorship allocation. Other qualitative designs emphasize specific phenomena, fail to protect the information and confidentiality of participants, and cannot produce the breadth of data needed for this study. Using a multiple-case study design helps a researcher explore a case from multiple perspectives and produce credible data. The results produced through a multiple-case design allowed the researcher to make the needed interpretations about the allocation and measurement of corporate sponsorships.

Population and Sampling

The findings for this study were determinant of the population and sample selected. The population and sample affected how the researcher shaped and collected data for this multiple-case study of corporate sponsorship allocation. This study's population focused on the accessible population because the study's resources, time of data collection, and the willing participation of some participants limits accessibility to the population, so the results of the study may not be transferable to the entire population (Asiamah et al., 2017). The researcher used a purposeful sampling technique for participant selection. The sampling strategy and logic influence the type of results for the selected sponsorship cases (Asiamah et al., 2017), and the literal replication logic of this study requires fewer, but adeptly-researched, cases to produce valid, defensible data to detail the thoughts and processes of corporate decision-makers (Yin, 2014). Finally, the researcher must implement stringent inclusion and exclusion criteria to choose data-rich cases and produce accurate results to properly explore the misallocation and misunderstanding of corporate sponsorship (Patino & Ferreira, 2018).

Discussion of Population

The population for this study was decision-makers in for-profit businesses who rendered corporate sponsorships in the United States. There are millions of corporate sponsors in the United States who distribute billions in corporate sponsorship each year, and the International Events Group (IEG) ranks the 110 sponsors who spend the most annually (IEG, 2018). However, the size of this population and the scope of this study limited its accessibility. The accessible population was decision-makers from organizations in West Virginia who allocated corporate sponsorships to other companies, events, or projects. The firms in the population were registered as corporations with West Virginia's Secretary of State's office. This population included companies that distributed sponsorship by 31 December, 2019 and were within good standing of the Secretary of State's office. The decision-makers within the study population were any manager, corporate executive, or president that made the final decision on whether a company allocated a portion of its budget for a sponsorship. The accessible population shares the same characteristics found within the larger population of for-profit business decision-makers.

Discussion of Sampling

This study used purposeful sampling to select participants. Researchers use purposeful sampling to select information-rich cases, which yield a plethora of data that can help develop a better understanding of the studied topic (Suri, 2011). Random sampling reduces bias and helps generalize a study's findings (Palinkas et al., 2013). However, random sampling may not produce the saturation of data needed to better understand corporate sponsorship allocation and it will make gaining access to corporate decision-makers and sensitive information unlikely given the time and resources available to the researcher. The inaccessibility of the general population restricts the transferability of results, so this multiple-case study requires a sampling strategy capable of selecting feasible, eligible, and knowledgeable participants (Porter, 1999). The intensity sampling strategy of purposeful sampling builds a basis of knowledge and wealth of data by selecting typical, but not irregular, cases (Benoot et al., 2016). Intensity strategies divulge the unusual and typical findings but place less emphasis on extremes (Palinkas et al., 2013). This multiple-case study included cases of companies that were purposefully selected because they were active in corporate sponsorship and a good representation of other corporate sponsors.

When selecting a sample size and sample participants, the research strived for literal replication. Sampling logic in case selection produces a large number of potentially relevant variables, which limits a researcher's ability to investigate the context of each case (Yin, 2014). This multiple-case study included a sample size of three corporate sponsors, and a decision-maker from each, from three different industries. Straightforward issues that do not demand an extreme level of certainty can be satisfied with two or three literal replications (Yin, 2014). Additionally, literal replication cases are selected to predict similar results (Yin, 2014). As evidenced through the literature review, the misunderstanding of corporate sponsorship and the lack of performance measurements are common among organizations that render sponsorships. Similar results may emerge as a theme from the study for how each decision-maker makes sponsorship allocation decisions and for their measurement processes post-sponsorship. Extreme or stratified sampling may be more appropriate for the study if the researcher wanted to explore more extreme cases (Yin, 2014). If the researcher wanted to explore more theoretical predictions, theoretical replication of six to ten cases may have been necessary (Yin, 2014).

Inclusion criteria are characteristics of the accessible population (e.g., demographic, geographic, or clinical) that researchers use to bound the prospective participants in a study (Patino & Ferreira, 2018). The inclusion criteria for this study considered if the participant was a decision-making manager or executive, registered as a corporation with the West Virginia Secretary of State's office, in-kind or cash sponsor as of 31 December 2019, and sponsor of at least two separate organizations. Exclusion criteria are features of a potential participant that may present biases, provide inaccuracies, or damage the credibility of the study (Patino & Ferreira, 2018). Refusal to give informed consent, receiving sponsorship services, and rendering sponsorships for the first time or being a first-time sponsor were the exclusion criteria for this corporate sponsorship study. Each inclusion and exclusion criterion was necessary to produce valid and knowledgeable data. The absence of one feature could have skewed the data collected and limited the researcher's ability to analyze the processes and decision factors of companies when rendering corporate sponsorships. Decision-makers were necessary because they had the requisite knowledge of allocation and measurement procedures involved with corporate sponsorship. Registering as a corporation and being an in-kind or cash sponsor suggested that the sample participant could sponsor and was an active sponsor. Finally, sponsoring more than one organization and being an experienced sponsor or sponsorship decision-maker reduced biases, anomalies that arose with sponsorship, and potential unknowns.

Summary of Population and Sampling

The population of decision-makers from for-profit entities that rendered corporate sponsorship was too vast for the scope of this study. The accessible population of this multiple-case study focused on decision-makers in for-profit companies in West Virginia who allocated corporate sponsorships. The researcher used purposeful sampling with an intensity sampling strategy to select information-rich cases to produce typical and atypical findings for corporate sponsorship allocation. The study included three cases with a goal of literal replication. The cases within this study produced similar results, and additional case selection was unnecessary because the study was not based on a theoretical prediction as in theoretical replication. Four inclusion criteria bounded the case selection and ensured the study had informed participants and their companies were active sponsors. The study employed three exclusion criteria to prevent biases and inaccuracies in data collection.

Data Collection

Each case study requires differing amounts of data and perspective to satisfy the objective of the study (Yin, 2014). The researcher serves as the primary instrument for this study. Yin (2014) highlighted interviews, direct observations, participant-observation, archival records, documentation, and physical artifacts as the six sources of evidence. Three data collection techniques were employed to gather information in this study to better understand the allocation and measurement of corporate sponsorship. Three collection methods provided a saturation of data to develop a better understanding of the processes of decision-makers and their organizations. The researcher used two methods to organize and reflect on the findings collected through the three collection techniques.

Instruments

The researcher acted as the primary instrument of this flexible, multiple-case study. The researcher is the sole instrument in qualitative research and will gather and analyze all data (Cypress, 2019). Because of researchers' role in a qualitative study, their characteristics potentially influence the collection of information (Pezalla et al., 2012). Researchers are expected to frame research questions and implement data collection procedures, determine the prevalence of the studied issue in the participant, and discern what constitutes an observable finding through the study (Xu & Storr, 2012). The researcher identified, contacted, and informed each corporate decision-maker of the study's purpose and requested participation through informed consent. The research used the informed consent form found in Appendix A. Enhancing the depth of results and producing quality data requires a skillful interview process administered by the researcher (Xu & Storr, 2012). The researcher was responsible for interviewing all participants, making direct observations when immersed in the case setting, and reviewing archival data from the selected companies in this study. Finally, the researcher compiled, coded, and reported on findings of the corporate sponsorship study.

The researcher used an audio recorder to record participant interviews. Recording the interviews allows for repeated and thorough examination of participant answers, and reviewing the recordings maximizes the quality and quantity of data (Bahl et al., 2008). Additionally, recording devices limit a researcher's reliance on memory and intuitive note-taking (Yin, 2014). However, the presence of a recording device may cause reservation in participant's response or demeanor (Nordstrom, 2015). Also, the researcher will use an interview guide to help structure interviews. Creating an interview guide frames the interview and designates acceptable achievements from the interview (Troncoso-Pantoja & Amaya-Placencia, 2017). Interviewers rely on interview guides because guides allow them to use previous knowledge to formulate prerequisites and structure interviews that contribute to the study's trustworthiness and objectivity (Kallio et al., 2016). Using interview guides keeps the researcher in control of the interview, allows for flexibility in questioning, but helps prompt the interview to question the participant about important perspectives of the studied topic (Turner, 2010). Interviews opened with a neutral question to help the researcher understand the meaning of corporate sponsorships in the participant's organization. The researcher utilized an interview guide to prompt probing questions that addressed the study's guiding research questions of how organizations allocate and measure the success of corporate sponsorships. The interview concluded with a question that allowed the interviewee to cover any unaddressed components of corporate sponsorship. The full interview guide is in Appendix B.

Data Collection Techniques

Three collection techniques produced data for the researcher. Interviews, direct observations, and a review of archival company records, such as sponsorships within the marketing budget, will triangulate data and corroborate findings (Yin, 2014). One of the most valuable sources of case study evidence is interviews (Yin, 2014). Interviews provide in-depth data from a participant's distinctive experiences and perspectives about the studied topic (Turner, 2010). The researcher held the interview at a location comfortable to the participant. The researcher had the option to interview the participant using a video conferencing platform only if an appropriate in-person location and time were not feasible for the participant. The interview lasted for approximately one hour. Shorter case study interviews, such as the interviews conducted in this study, may remain open-ended and conversational but more closely follow a case study protocol (Yin, 2014). The researcher followed an interview guide during the interview to frame the questioning and remain flexible to responses. The processes of decision-makers in allocating and measuring corporate sponsorships received special attention. Open-ended questions further addressed the allocation and measurement of corporate sponsorships in each company. Additionally, the interview noted participant experiences and perceptions, along with the company's perception of corporate sponsorship.

Direct observation was the second data collection method used in this study. Case studies present the opportunity for direct observation because the case is taking place in a real-world setting (Yin, 2014). The case study approach immersed the researcher in the organization where the decision-making and processes and procedures of the decision-makers and companies could be analyzed. Case settings allow researchers to observe the social and environmental conditions, which provides yet another source of evidence (Yin, 2014). Information gathered through direct observation helps researchers assess the reliability of data collected through other methods (Robinson et al., 2015). The researcher observed sponsorship decision meetings as a nonactive participant. The researcher had the option to observe the meeting using a video conferencing platform only if the meeting could not take place within the business and must take place virtually. Observations provide invaluable insight into the understanding of and the problems encountered with a studied topic (Yin, 2014). Sponsorship decision meetings could have aided the researcher in understanding the decision factors associated with rendering corporate sponsorships. Additionally, sponsorship meetings allowed the researcher to observe a corporation's plans for sponsorship after it is allocated. However, direct observation can alter the behavior of the participants being observed (Marra et al., 2010).

The third collection method used to triangulate data in this multiple-case study was a review of archival company records. If deemed relevant and accurate for the studied topic, archival records can produce extensive information, which can be used in conjunction with other data sources (Yin, 2014). In addition, records can provide sufficient quality and quantity of evidence in a short timeframe (Fernandes et al., 2016). Reviewing sponsorships within the marketing budget may have indicated how the participant chose to allocate corporate sponsorships. The researcher checked records for the preferences of the organization on how it distributes its sponsorship funding and if there were specific projects, events, or companies that received sponsorship over others. The researcher assessed the budget to determine if the participants allocated additional funds toward activating the sponsorship to enhance the performance or measure the success of the sponsorship. However, researchers must consider the audience and purpose that the records were prepared to interpret usefulness (Yin, 2014).

Data Organization Techniques

The researcher organized data in this study using a reflective journal and NVivo data analysis software. Reflective journals will help track emergent findings and allow the researcher to chronicle important remarks, findings, and thoughts during data collection (Ortlipp, 2008). Additionally, journals allow researchers to critically examine their role in the research process and to avoid biases (Orange, 2016). I took notes during interviews and listened to interview recordings to ensure accurate data collection. Journals allow further reflection on interview responses and how those answers addressed the greater issue being studied in corporate sponsorship. Furthermore, self-reflection is an important asset of reflective journals because the researcher can analyze their effect on the research process and alter their approach to minimize their influence (Ortlipp, 2008). By using a reflective journal, I could actively reflect during direct observations of sponsorship meetings to note the decisions and processes of the corporate decision-maker. The researcher used a journal to organize thoughts and takeaways after reviewing sponsorships within the participants' budgets. A reflective journal compiles data in one place with the researcher's thoughts, giving the author an opportunity to triangulate data. Finally, NVivo software helped the researcher store, organize, and manage data from all three data collection methods, including archival records, after it is collected in the study. NVivo's tools organize data so that participant viewpoints are better understood and that previously unknown findings are more visible (Feng & Behar-Horenstein, 2019).

Summary of Data Collection

The researcher acted as the primary instrument and data collector in this study. An audio recorder assisted the researcher in collecting data during interviews. The researcher used interviews as one of three data collection methods for the multiple-case study. Each corporate decision-maker participated in an interview to detail the decision factors and processes for allocating and measuring corporate sponsorships. Direct observations and a review of sponsorships within corporate budgets were the other two data collection methods employed by the researcher. The researcher observed corporate sponsorship meetings to give insight into the decision factors for sponsorship allocation. Archival records provide an assessment of the company's allocation decisions and their investment in maximizing and measuring sponsorship performance. The researcher organized all data and reflect on the research process using a reflective journal and NVivo software.

Data Analysis

Properly addressing the research questions and understanding the studied issue depends on a researcher's choice of the appropriate analytical strategies (Fade & Swift, 2010). Data analysis in qualitative research places a large emphasis on a researcher's interpretations (Gläser & Laudel, 2013). The strategy for data analysis in this multiple-case study relied on theoretical propositions that led to this case study. When a case relies on theoretical propositions, the research questions, literature review, and other components of the study reflect those propositions (Yin, 2014). Theoretical propositions in this study led to the development of research questions that explored the allocation and measurement of corporate sponsorships. Propositions shape the data collection plan and produce analytic priorities (Yin, 2014). The primary proposition in this study emphasized a misunderstanding corporate sponsorship allocation and measurement. The researcher analyzed data throughout the study with a priority of developing a better understanding of the processes of decision-makers when rendering and measuring the performance of sponsorships. The organization's view of corporate sponsorship and the thought processes, decision factors, and preferences of decision-makers received an enhanced emphasis when reviewing the data collected.

There are five analytic techniques within a given general data analysis strategy to match the studied case and build a compelling case analysis: (a) pattern matching, (b) explanation building, (c) time-series analysis, (d) logic models, and (e) cross-case synthesis (Yin, 2014). The researcher employed explanation building as the primary technique to analyze data in the study and utilized a pattern matching technique as a secondary data analysis method to enhance validity. Explanation building develops an explanation for how or why something happens in a case, and explanation building in exploratory studies builds concepts for further study (Yin, 2014). Using explanation building forms an explanation about a case and explains how a process happens within the case (Sangster-Gormley et al., 2013). Pattern matching compares predicted findings collected before the case study with the results that emerged from the case study (Yin, 2014). Pattern matching enhances the rigor of a case study by requiring researchers to examine and elaborate on the results when those results do and do not match the expected outcome (Almutairi et al., 2013). Inferences made throughout a case can prove problematic, but using pattern matching to find coinciding patterns can help strengthen internal validity (Tellis, 1997).

After a literature review, the researcher predicted that most decision-makers would base decisions on informal processes and there was an absence of sponsorship review procedures after allocation. Explanation building will help better organize the case and detail how processes and patterns occur within each case (Yin, 2014). Pattern matching will aid in data analysis based on the researcher's prediction (Yin, 2014). The researcher built an explanation of corporate processes and search for patterns by comparing data to the research questions, highlighting key remarks and observations about corporate sponsorship allocation, and taking notes during the data collection process to further define the emergent themes. NVivo will aid the researcher's analysis by helping code and check the consistency of the data (Woods et al., 2016). In addition, the software helps guard against bias by analyzing open-ended responses and highlighting disparities in data (Feng et al., 2019).

Coding Process

Coding allows for the categorization of data and reveals themes embedded in the data (Williams & Moser, 2019). Coding simplifies data so researchers can more easily interpret and analyze the information collected throughout a study (Belotto, 2018). This study began by following an open coding approach. In an open coding approach, researchers decipher interview responses, observations, and other data collected for recurring concepts, phrases, and words to develop into codes (Williams & Moser, 2019). First, the researcher identified a shortlist of broadly defined initial codes in the data for corporate sponsorship allocation and measurement by reviewing data collected from the interviews, direct observations, and review of archival records for emergent themes. Concurrent themes among data collection methods may emerge and help explain the processes for how decision-makers allocate and measure the corporate sponsorships. The researcher then determined how emergent themes from the data address the study's research questions. Using structural coding within the open coding phase, the researcher will name codes by relating them to terms found in the research questions (Belotto, 2018). As data built throughout the study, new information expanded upon each code and addressed further descriptors and components within each code.

Axial coding is the next phase of coding where the researcher further refines broad codes into distinct thematic categories (Williams & Moser, 2019). The researcher followed a constant comparison method to establish refined codes. The constant comparative method continually creates and refines new categories as data are collected to critically focus on primary data themes (Williams & Moser, 2019). As data accumulated from each case, the researcher compared findings from each collection method and with the results from the other cases to further refine codes into critical themes. The critical themes will best address the research questions and confirm or disprove the predicted results (Belotto, 2018). When narrowing initial codes, the researcher refined themes to those that best understood the process of corporate sponsorship allocation and detailed the factors considered in the allocation process. The final phase of the coding process is selective coding where themes are systematically refined into a final main thematic category (Williams & Moser, 2019). The researcher produced a final theme that described the case and how decision-makers in corporations allocated and measured the success of corporate sponsorships. The triangulated data from all three cases helped the researcher eliminate outlying or less explanatory themes and pinpoint a final, common theme that best explained the processes of sponsorship allocation and how corporations chose to measure the sponsorships in which they rendered.

Summary of Data Analysis

The analytic priorities for this study were based on theoretical propositions that were derived from a review of academic literature. The researcher used a pattern matching technique in data analysis to compare the predicted findings that organizations rely on informal allocation procedures with the actual results of the multiple-case study. The researcher reviewed data from each source as they were collected to develop a short, but broadly defined, list of codes that described the corporate sponsorship allocation and measurement process. Further refinement of codes resulted from the implementation of a constant comparative method to confirm or deny the predicted results and select the codes that were most critical to addressing the research questions. After all data were collected, the researcher selected a final theme that best described the cases and best contributed to the understanding of the allocation and measurement of corporate sponsorships.

Reliability and Validity

The statements and data produced from a study must endure logical tests of reliability and validity to ensure their quality (Yin, 2014). However, reliability and validity are criteria for testing the rigor of quantitative research (Schwandt et al., 2007), and both reliability and validity explain quality in a quantitative, positivist perspectives (Golafshani, 2003). Instead, researchers reconceptualize quantitative criteria as terms of trustworthiness in a qualitative paradigm (Golafshani, 2003; Schwandt et al., 2007). As an instrument of the study, the investigator will undoubtedly influence the study. Dependability and transferability are the terms used to ensure the trustworthiness of this study (Golafshani, 2003). The researcher used three components to reduce biases and enhance the repeatability of this corporate sponsorship study. One method is not applicable to develop trustworthiness in all studies, and most studies require more than one method to ensure quality (Fusch & Ness, 2015). The researcher addressed trustworthiness and developed transferability in this multiple case study by using triangulation and data saturation.

Dependability

Reliability in research minimizes the biases and errors (Yin, 2014). Case study protocols are essential to increasing the reliability of and guiding a researcher in multiple case studies (Yin, 2014). However, dependability is the analogous term to match a qualitative construct and ensure trustworthiness (Schwandt, 2007). In addition, Golafshani (2003) confirmed the correspondence of dependability as the qualitative parallel of reliability. The researcher highlighted the case study protocol for each case, which outlined the objectives and collection procedures of the study. The researcher used the interview guide in the Appendix B to ensure the dependability of each interview. Dependable cases have an emphasis on conducting the same case procedurally not on replicating the same results in each case; however, researchers should organize the study in a way that another researcher could follow the same process and produce similar results (Yin, 2014). The interview guide framed the interview to collect similar types of data and certified that interviewed participants have the same experience. The researcher recorded and transcribed each interview to support the accuracy of the researcher's interpretations and the coding that emerged from data sources. Researchers have an accepted influence on qualitative studies, and the transcription of interviews helps another researcher understand why other questions were asked and how decisions were made (Grossoehme, 2014).

Transferability

Validity in a study depicts that the final product is trustworthy and an accurate portrayal of what it claims (Grossoehme, 2014). Although, validity is not applicable as a qualifying check for qualitative research (Golafshani, 2003). Transferability and credibility prove more suitable to depict trustworthiness in flexible, naturalistic paradigms (Schwandt et al., 2007). The author established transferability in this multiple-case study by following replication logic when conducting cases and triangulating data from multiple data sources. Literal replication used in case sampling aims to produce similar results (Yin, 2014). Triangulating major findings from multiple sources develops a trail of evidence to support the themes developed through the study (Rooshenas et al., 2019). The study drew data from decision-maker interviews, direct observation of sponsorship allocation meetings, and a review of sponsorships within participant budgets to satisfy dependability. Method triangulation accesses different forms of information to compare findings across methods, which develops trustworthiness, comprehensiveness, and strength in a study (Johnson et al., 2017).

Data triangulation helps researchers demonstrate the credibility of their interpretations (Schwandt et al., 2007). Triangulation contributes toward saturation, and saturation is indicative of the quality and transferability of content (Fusch & Ness, 2015). Researchers reach saturation when their study produces enough information to replicate the study and when no additional codes emerge (Fusch & Ness, 2015). This study achieved saturation through inductive thematic saturation. Inductive thematic saturation reaches saturation at the analysis level; the nonemergence of new themes and codes when analyzing data will assure the researcher that the study has reached data saturation (Saunders et al., 2017). The thematic saturation and replication of results allow a researcher to make analytic interpretations (Yin, 2014).

Confirmability

In qualitative research, confirmability is relative to objectivity in quantitative research (Thomas & Magilvy, 2011). Researchers should ground their interpretations in data, not on their personal preferences (Korstjens & Moser, 2017). Establishing confirmability requires a researcher to be self-critical and acknowledge potential preconceptions that may impact the research (Thomas & Magilvy, 2011). Researchers may confirm the accuracy of their results and interpretations by using processes like member checking (Candela, 2019). Member checking will aid the credibility of a study because participants determine if the researcher's interpretations and emergent themes are an accurate representation of their experience (Thomas & Magilvy, 2011).

The notes, processes, and reflective thoughts of the researcher help build confirmability in a study (Korstjens & Moser, 2017). The researcher in this study recorded and transcribed each interview and took notes during the interview process to denote thoughts or key remarks made by the interviewee. Participants reviewed the researcher's interpretations to confirm that the researcher accurately represented their situation. In addition, the research noted significant observations in the direct observation process and compelling findings during the review of archival records. Compiling all notes and reflections in a reflective journal will keep the researcher organized and allows one to examine their role in the research process (Orange, 2016; Ortlipp, 2008). Achieving confirmability demonstrates the clear link between the results and conclusions of the study (Moon et al., 2016).

Summary of Reliability and Validity

The quality and repeatability of this corporate sponsorship study relied on the researcher's ability to ensure the results are trustworthy. Building trustworthiness helps a researcher successfully defend interpretations (Schwandt et al., 2007). Using an interview guide framed participant interviews and demonstrated procedural consistency when interviewing decision-makers. Recording and transcribing each interview supported the accuracy and dependability of the researcher's interpretations. In addition, the triangulation of multiple data sources and the employment of a replication logic enriched the transferability of processes and findings. Method triangulation allowed the researcher to compare results from the three data collection procedures to demonstrate credibility in the information and themes that emerged from each data source. The researcher employed inductive thematic saturation to determine when the study achieved saturation standards, which was when no additional codes about corporate sponsorship allocation and measurement were feasible. Finally, the researcher achieved confirmability by taking notes and reflecting on findings during the data collection process to show the connections between the results of the study and the conclusions made within it.

Transition and Summary of Section 2

Section 2 covers the methodology employed by the researcher in this multiple-case study. The section began by reiterating the purpose statement and with a discussion of the researcher's role and responsibilities in conducting the study. The researcher was the primary instrument of this study and was responsible for collecting and interpreting all data. This study required a flexible research method because of the informal processes in, lack of statistical data available for, and the sensitive information of corporate sponsorship allocation. Using a multiple-case design produced the saturation of data necessary to explore the studied issue. The section continues with a discussion of the population and sampling. The researcher used purposeful sampling to select three information-rich cases from an accessible population of decision-makers in registered corporations in West Virginia. Interviews, direct observations, and a review of archival records collected data from the chosen participants to discern information about the processes and decision factors of sponsorship allocation. The researcher analyzed data by using explanation building and pattern matching to explain the cases and compare collected data against predicted findings. Finally, Section 2 concluded with a review of how the researcher ensured the dependability of data by using an interview guide and transcribing interviews. The researcher achieved transferability by employing triangulation and inductive thematic saturation. Member checking and the use of a reflective journal helped the researcher confirm the accuracy of the interpretations and emergent findings within the study. Next, this study will transition to the third section which analyzes the study's application to professional practice. Section 3 presents the findings of the study and details its importance to marketing and corporate sponsorship. Reflections by the researcher, suggestions for future research, and study conclusions complete the final section.

Section 3: Application to Professional Practice and Implication for Change

The third section explores the study's application to professional practice. Section 3 begins with an overview of the study that addresses why and how the researcher explored the studied issue. The overview continues with a review of the research questions and the issues addressed throughout the study and concludes with a brief summary of the findings. The section transitions with a discussion of the anticipated themes and perceptions. The researcher developed a series of predictions based on a thematic literature review of corporate sponsorships, sponsorship allocation, and sponsorship measurement; the predictions will highlight the researcher's expectations for how decision-makers render corporate sponsorships and assess their success after rendering them. Using the anticipated findings allows the researcher to compare the predictions from the literature and conceptual framework to the emergent findings from the study and discuss why they did or did not match. Next, the section transitions to a presentation of the findings and the four emergent themes from the study. Each thematic subsection opens with a description of the theme and includes an in-depth discussion of its consistency among cases and its relationship to the research questions, which evidence from the study supports. Section 3 continues with an analysis of the study's findings and their importance to marketing and corporate sponsorship. Finally, the section concludes with the researcher's reflections, recommendations for further research, and a summary of the study.

Overview of the Study

As the primary instrument of the study, the researcher was responsible for collecting and interpreting all data from the study. The researcher chose a flexible research method and a multiple-case design to explore corporate sponsorship allocation. The researcher selected three information-rich cases from an accessible population of decision-makers in registered corporations in West Virginia using purposeful sampling. The researcher contacted decision-makers via email to request permission to conduct the study at each company. Decision-makers received another email to request their participation or participation from individuals in their organization following approval from the Institutional Review Board (IRB). Participants scheduled a convenient time and day for the researcher to complete data collection in one day.

Four participants participated in the study, and each participant returned their informed consent form via email or in-person on the day of data collection. Appendix C contains additional participant information. Data collection spanned four weeks, and the researcher completed interviews, direct observations, and obtainment of archival records at each company in one day. Each interview lasted approximately 15 to 30 minutes and focused on the decision-maker's processes before and after sponsorship allocation. Direct observations lasted between 30 and 40 minutes and allowed the researcher to observe the behavioral aspects of the study's participants when making sponsorship decisions. Finally, participants provided the researcher with archival data to show sponsorships within their companies' budgets, which the researcher used to search for similarities and discrepancies in the data collected. The author analyzed each case individually after data collection and searched for emergent themes before narrowing codes and determining a critical theme after collecting all the data.

Anticipated Themes/Perceptions

The researcher anticipated a series of themes based on the thematic literature review completed in Section 1. The researcher predicted that decision-makers would rely on informal processes for rendering sponsorships; although the organization may have standardized procedures, decision-makers would rely more on a mixture of informal factors, like relationships and gut feelings, and formal processes, such as a budget review or CSR policies, to make final allocation decisions. In addition, the researcher anticipated that organizations would not measure or have a consistent tool to accurately measure the success of sponsorship after allocation. The researcher expected the studied companies to follow the Misguided Allocation Concept or Uninformed Allocation Concept found in the conceptual framework discussed in Section 1. Companies found within the Misguided Allocation Concept have some sound decision procedures but possess flaws within their allocation and evaluation processes for corporate sponsorships, and businesses following an Uninformed Allocation Concept depend on predetermined informal decision factors and disregard the sponsorship's measurement after it is allocated.

Presentation of the Findings

This study seeks to help fill gaps in corporate marketing research for how organizations allocate corporate sponsorships and measure their success after being rendered. The findings may help understand the decision factors involved with corporate sponsorship, how corporations validate their sponsorship decisions, and how and if companies determine the ROI of their sponsorships. The data collected for the three cases provided a saturation of data and allowed the researcher to triangulate data among the three data collection methods and establish critical themes. After analyzing and comparing data from all three organizations, four primary themes emerged. Return and potential need fulfillment, budget reliance, preferred sponsee type, and corporate social responsibility (CSR) appeared frequently across all three cases, addressed the study's research questions, and provided insight related to the predicted outcomes and previous literature.

Return and Potential Need Fulfillment

All three companies' referenced return and potential need fulfillment in the data produced, and the theme emerged as the most consistent pattern for sponsorship allocation, as the code appeared 110 times in the researcher's NVivo analysis. The return and potential need fulfillment is the value that the organization expects the sponsorship to bring it or how successful the sponsorship is at fulfilling a specific need within the community. All three corporations used the expected return to validate their decision to render sponsorship. The researcher observed Participant 1 and Participant 2 in Company A consistently refer to the potential "bang for their buck" and exposure. The interview with Participant 1 and Participant 2 from Company A supported this finding as Participant 1 suggested the importance of "not exhausting your resources and not getting anything out of it" and continued by suggesting that the final decision depends on "how much the expenditures are for what you get." Company A's budget supported the importance of exposure in the use of gauging potential return as the company sponsored four summer-long events for $20,250 and spent only $8,175 on sponsorships for 12 one-time events the remainder of the year. In addition, the organization uses the potential return to request additional funding to leverage toward sponsorships.

Companies B and C both view return as how their sponsorships fulfill a community need. The decision-maker in Company B, Participant 3, revealed that the organization is "pushing money where it needs to be," and during the interview with Participant 4 from Company C, the decision-maker highlighted how a sponsorship fulfills a community need as a motivating factor. However, both Companies B and C revealed they either did not measure or did not have a reliable method to measure the success, and Company A based their measurement on unreliable, informal, and loose measurements. Participant 4 suggested, "I wish we had one. I really do; we don't really have a measurement, not a pure measurement." Instead, both Companies B and C rely on anecdotal evidence of return, and Company A relies on an informal measure of past sales or "getting products in hands," which cannot be directly quantified from the sponsorship, to determine a sponsorship's success.

The emergence of this theme parallels the assumptions made by the researcher before conducting research. None of the three companies possessed an accurate tool for measuring the return of sponsorship and only one attempted to use any type of measurement to gauge the success of the sponsorship. The informal return objectives and lack of measurement tools support the findings of previous literature. Corporations identify the outcome that benefits them the most when evaluating potential sponsorships (Kim et al., 2015). Exposure is a prominent measure of success advised by consultants (Gordon & Cheah, 2017). Participants 1 and 2 confirmed the importance of an outcome beneficial to the company and echoed the findings of Gordon and Cheah (2017) by using exposure as a primary return metric. However, Participants 3 and 4 focused more on outcomes that were beneficial for the communities where their companies operated. Gordon and Cheah's (2017) findings detail the discrepancies in outcomes among companies and the disagreement between scholars concerning measures of success and failure. The discrepancy in sponsorship types and objectives inhibits the use of a universal measure of sponsorship success (Vance et al., 2016a).

Companies lack the proper measurement systems although they intend to measure ROI (Anthanasopoulou & Sarli, 2015). Organizations rely on an inefficient way of measuring the performance of a sponsorship (Delaney et al., 2016); the inefficient assessment does not prove beneficial for future sponsorship investments (Fu et al., 2018). Although the return was expected to have an impact on the final decision, the researcher did not anticipate it being the main emergent theme from the study. The Misguided Allocation Concept accounted for the inefficient measurement after the sponsorship allocation but did not consider the impact of that informal measurement when reviewing a recurring sponsorship or forecasting the success of a pending sponsorship. In addition, McDonald and Karg's (2015) findings suggested the reliance of corporations on anecdotal evidence to determine sponsorship success, as reflected with Companies B and C.

Relationship of Theme to Research Questions 1 and 2. The four emergent themes from the study address both research questions. Return and potential need fulfillment relate to research question one and prove to be a deciding factor, although based on loose and informal measurements, for sponsorship allocation, and Companies B and C validated those sponsorship decisions with the fulfillment of a potential need, while Company A used exposure from the sponsorship as a validation tactic. The lack of established measurement processes for sponsorship return referred to research question two and how corporations measure corporate sponsorship success. None of the businesses possess a reliable measurement or review procedure which affected their budgeting for the upcoming year. The second sub-question for research question two emphasizing how the businesses determine the ROI of their sponsorship is answered simply because the organizations are not determining sponsorship ROI.

Budget Reliance

Budget reliance emerged as a recurring pattern throughout the study. Budget reliance is when an organization allocates a specific portion of their budget for sponsorships and contributions and uses the amount as a determining decision factor for if and how much it can render as a sponsorship. Two companies continually noted budget reliance as a primary decision factor in sponsorship allocation. However, the budget did not play a role in sponsorship allocation for Company B because there is no set budget for sponsorship and the organization allocates sponsorships from a combination of personal and corporate dollars. Company A relied heavily on the budget, which triangulation through direct observations, interviews, and archival records supported. The researcher observed through direct observations that the organization set its budget in January and new fiscal year budget is based off the previous year's budget. To allocate funding toward a sponsorship beyond what the budget allowed, the decision-makers mentioned convincing the CFO and seeking additional budgetary help from its suppliers. When deciding on a potential sponsorship and validating it within their budget, Participant 1 suggested during an interview, "We had to work with our suppliers to get the funds together... run it up the flagpole to them to get them to be willing to do so." The budget review revealed Company A's reliance on the budget and its suppliers for the budget funding, as suppliers provided the funding for all 16 of its sponsorship contributions.

Company C's budget reliance was evident in all three data collection procedures. When reviewing a potential sponsorship, the researcher witnessed the decision-maker reference the amount requested and the company's budget, and after confirming the sponsorship, the decision-maker coded the request for accounts payable to account for it in the budget. When receiving a new request, and especially larger requests over $1,000, Participant 4 said, "I definitely have to look at the budget," and asked, "Do I have the budget to pay this," before checking the budget and verifying the company does. Finally, Company C uses a percentage of yearly revenue to comprise its marketing and contributions budget for the year.

The researcher expected the budget to arise a critical theme in sponsorship allocation. Budget review was one of the four sponsorship review factors in the conceptual framework before sponsorship allocation. The researcher anticipated decision-makers referencing the organization's budget when receiving sponsorship requests. As companies allocate more in their budgets toward corporate sponsorships, marketing departments face more scrutiny to justify the money budgeted toward the sponsorship (Boronczyk et al., 2018). However, the lack of a defined sponsorship amount within the budget for Company B was unanticipated, as was the formal procedure used by Company C to set its contributions budget for the year. Many companies establish a semi-fixed cost within their budgets for sponsorships (Berry, 2014). In addition, the researcher expected most companies to depend on a previous year's budget for establishing sponsorship spending as Company A did. Delaney and Guilding (2011) found that it is common for defensive organizations to rely on a previous year's marketing budget like Company A.

The results of the study contradicted some articles covered in the thematic literature review. Grohs (2016) found that many corporations possess large sponsorship budgets and leverage them as a marketing communications tool. However, only one of the studied companies rendered sponsorships as a major communications tool and considered aspects of communication when reviewing the budget. Instead, corporations more commonly use sponsorships as a communications tool to offset competition (Jensen, 2017); competition arose as a code for Company A did not emerge as a critical theme during the study. In addition, Vance et al. (2016b) found that sponsorships with a community relations emphasis were less expensive than commercial sponsorships, which was a motivating factor for most sponsors; conversely, no participants noted a difference in sponsorship prices and all participants revealed they were more lenient with their sponsorship funding when dealing with a community-oriented request.

Relationship of Theme to Research Question 1. Budget reliance shares a relationship with the first research question and develops an understanding for how organizations allocate corporate sponsorships as decision-makers from the studied corporations use it as a decision factor to render sponsorships. In addition, Participants 1, 2, and 4 validated sponsorships in their companies using budget reliance. Budget reliance emerged for Companies A and C as a method of determining the proper amount for a sponsorship and assessing if they had the proper funding remaining in the budgets established by the companies at the beginning of their fiscal years. By using the predetermined marketing budget, Participants 1, 2, and 4 shared similar views and found a sponsorship more difficult to validate if it caused the company to extend beyond the allotted contributions amount. However, Participant 1 suggested budget reliance was a flexible tactic if Company A received an influx of funding from a supplier and Participant 4 indicated that Company C focused more on a yearly contribution total than the monthly budgeted number, which allowed both organizations to validate the sponsorships within their budgets.

Preferred Sponsee Type

Organizations in all three cases allocated their sponsorships toward a preferred type of sponsee. Preferred sponsee type is when an organization weighs the type of organization or cause requesting sponsorship as a determining factor or only renders sponsorships to a specific type of requestor. The preferred sponsee type for each company appears tied to the first theme and the return expected from the organization. Company A sponsors events or organizations where they can push their product or exclusively promote future sales of their products, so there was a clear connection between the preferred sponsee and Company A’s industry. The researcher observed the decision-makers’ hesitancy and reluctance to allocate funding toward a potential sponsorship where competition was present. Participant 1 from Company A explained, “If you allow tons of brands and products in, it waters down the funds that we can get.” Companies B and C clearly described their preferred sponsee types and the role that it played in their decision processes. Nearly all of Company B’s sponsorship allocations in the 2019 budget were given to schools or organizations that help children. Participant 3 admitted, “The majority of the things I like to do are kids, I like to make sure kids are taken care of.” The researcher noticed how the decision-maker struggled with how to tailor a sponsorship to help kids when observing the participant’s sponsorship allocation process.

The preferred sponsee type continued to arise as a major theme when analyzing data from Company C. One of the first steps the company’s decision-maker took during direct observations was to review the type of organization requesting sponsorship. Participant 4 indicated that schools receive the majority of the company’s funding and “youth organizations, after schools, get the second biggest part of that money.” Company C is a community-owned organization, and community-owned organizations in Company C’s industry focus on the families and businesses where they operate, which substantiates the company’s preferred sponsee type. Reviewing the organization’s budget corroborated those findings. The overwhelming number of sponsorships are allocated to schools. Nonprofits received a considerable amount of sponsorships also. Most sponsorships helped groups throughout the community.

The prevalence of preferred sponsee type matches the prediction of the researcher before data collection. The researcher anticipated the organizations within the study would show preferences in their giving; however, the preferences of the companies were expected to stem from corporate policies and less from personal preferences. Most companies institute corporate policies that dictate how and what types of organizations will receive their sponsorships (Liang & Renneboog, 2016). All three companies allow personal preferences to play a role in sponsorship allocation. There is discretion given to the preferences of decision-makers during the allocation process in Companies A and C, and Company B’s allocations are the personal preferences of the decision-maker. When questioned about the business’ view of corporate sponsorship compared to the participant's, Participant 3 responded, "Well, it's the same. I mean, that's me. Yeah, I am the corporation." Previous literature supported this theme as a possibility because 98 percent of a sample of 57 marketing managers used informal methods, like personal preferences and relationships, in sponsorship decision-making (Delaney et al., 2016).

Relationship and sponsee fit were more-common topics in other sponsorship studies, but both factors share similarities to the preferred sponsee type that emerged during this study. Decision-maker emotions influence the preferred sponsee type as a deciding factor because it is an informal process. However, sponsors must have an emotional connection to the sponsored property (Hessling et al., 2018). Participants 3 and 4 noted having a personal connection to the allocated sponsorships, and the familiarity with the preferred sponsee type made them more comfortable with the final decision. Each organization defines sponsor and sponsee fit differently; many organizations value a personal linkage whereas others emphasize a shared community perspective (Smith, Litvin, et al., 2016). All three studied companies emphasize different values in their preferred sponsee type. Bruhn and Holzer's (2015) findings reinforced the correlation between sponsor and sponsee fit and found it correlates to a more positive consumer view. Company A believes sponsorships better connect them to their customer and the community, and Company C chooses their sponsorships to better connect with the community.

Relationship of Theme to Research Questions 1 and 2. Preferred sponsee type clearly links to the first research question exploring a deeper understanding of how corporations allocate corporate sponsorships. Sponsee type was a major decision factor for sponsorship allocation and helps answer RQ1a, and the pattern across all three cases appeared to be the most subjective decision factor because of the personal influence of participants. Although preferred sponsee type primarily addresses research question one, the theme refers to research question two and sponsorship success measurements to a lesser degree. Each organization considers specific requestors when deciding to render a sponsorship, and they rationalize allocating to certain groups because they believe these sponsees will best maximize their investments and produce the expected outcome. Company A deems their preferred sponsee type as the best type of sponsee to increase exposure and sales. In addition, Companies B and C allocated to the sponsees that would use the sponsorship to fulfill a community need, which was the loose indicator of return suggested by Participants 3 and 4.

Corporate Social Responsibility

The final emergent theme from the study is CSR. Corporate social responsibility became a pattern as each case produced a saturation of data supporting the importance of CSR in rendering and validating sponsorships. Companies A, B, and C cited components of CSR throughout their interviews, and direct observations produced data substantiating the findings. Participant 3 opened the interview by discussing the organization's commitment to the community by explaining, "We have a certain obligation to help the community." Similar comments were made later in the interview by the participant echoing, "No, there's no rules or regulations that says I have to do this or that. I really and truly seek out the need in my community. I'm gonna go after it and attack it."

Company A appeared more lenient with their requirements when dealing with a charitable organization in the direct observation period. Participant 2 suggested during their interview that charitable requests shifted their perspective and rationalized, "If you think it's worth it, you know, when it comes to charities and things like that, it's kind of a no brainer." Company C maintained a strong commitment to CSR through empowering the communities where they operate. The researcher noticed the corporation's commitment to their community in its donation application form's opening sentence, which reads, "(Company C) believes it is very important to support organizations in our community." The researcher's interview with Participant 4 produced several responses reinforcing the importance of CSR within the organization. When allocating sponsorships, Participant 4 said, "We try to ensure the organizations we contribute to is actually going to have an impact on the people in that community...But we try to be sure that our contributions are not limited to two or three people." Contributions found in each organization's budget validates their commitment to CSR, their communities, and the charities in them. Company A contributed to 23 nonprofit organizations in the community where they operate; in addition, Company B contributed to 10 schools and many nonprofit organizations, and 61 of Company C's sponsorships in 2019 were allocated to charities or groups in communities where they do business.

The researcher speculated CSR would influence the sponsorship allocation processes of the studied companies. The conceptual framework highlighted corporate giving policies as one of four primary decision factors for allocating sponsorship. The emphasis of CSR demonstrates profit maximization is not a primary motivator for the studied companies. Executives have allocated more resources to CSR over the last decade, which strengthens the emphasis placed on CSR in Companies B and C (Cheng et al., 2013). Many corporations mandate giving that will positively impact communities and stakeholders affected by their operations (Liang & Renneboog, 2016). Some executives and decision-makers believe their companies maintain a responsibility to address issues and needs in their communities (Eding & Scholtens, 2017). Participants 3 and 4 spoke about their responsibility to address needs and societal issues within their communities during their interviews. Sponsoring nonprofits and targeting societal issues through those sponsorships is common with organizations that have social marketing objectives

(Madill et al., 2014). Corporations can appeal to consumer emotions and target their social desires with CSR sponsorships (Lee et al., 2015). Other organizations emphasize CSR with public relations objectives in mind (Cho & Kelly, 2013), but although Participant 4 wanted the organization to be known as a good community neighbor, appealing to consumer emotions and public relations were not part of the allocation process for any of the companies. Participant 3 refused to participate in media interviews and did not want it known when the organization made contributions. Philanthropic sponsorships can inadvertently influence the community where the sponsor operates because those contributions boost brand attributes (Kwon et al., 2015).

Relationship of Theme to Research Questions 1 and 2. Corporate social responsibility addresses research question one and how companies allocate corporate sponsorship primarily; similar to the first themes, companies use CSR as a decision factor for sponsorship allocation. Corporate giving policies influence allocation decisions, and the three companies share an understanding that a certain portion of their budget should be spent on helping the community. Supporting the community was validation for all of the study's participants and easily addressed RQ1b according to all participants. Corporate social responsibility addresses the measurement of sponsorship success and research question two subtly. Participant 3 considers Company B's sponsorships as donations, and Participant 4 said over 90 percent of Company C's sponsorships were contributions and the organization expected no return on contributions. Companies B and C both viewed those sponsorships as complete donations, so aside from not having an accurate measurement tool, neither organization saw a need to review their success.

Summary of the Findings

This study explores gaps in corporate marketing research for how organizations allocate corporate sponsorships and measure their success after being rendered. Four primary themes emerged after the researcher analyzed the data collected from archival records, direct observations, and interviews. Return and potential need fulfillment, budget reliance, preferred sponsee type, CSR were consistent patterns used by decision-makers in making sponsorship decisions and validating them within their budgets. However, the three organizations chose not to review the success of their sponsorships or relied on informal measurements, and none of the companies measured the ROI of their sponsorships. The patterns are a mixture of formal and informal processes, and the outcomes of the study supported findings from previous literature and predictions made by the researcher. Triangulated data from the cases support the companies' reliance on relational elements in decision making mixed with standardized corporate processes. Although, the researcher did not anticipate the significance of personal preferences in making final sponsorship decisions or the use of need fulfillment as a return measurement for sponsorships.

Applications to Professional Practice

The researcher conducted this study to reduce gaps in current marketing research and to produce results that help develop an understanding of how corporations render marketing sponsorships. This study produced four emergent themes that detail the corporate sponsorship processes of decision-makers. Understanding the themes and how corporations render and measure sponsorships reveal flaws and informal procedures during a subjective allocation process. Company C used a sponsorship application form that outlined the sponsorship request, including the requesting organization, requested amount, and recurrence of the request. Other organizations could develop a similar form; using an application form simplifies the sponsorship process by collecting all relevant data in one place and eliminates time wasted collecting information about the request and provides a more standardized guide for the decision-maker.

Companies had loose expectations of the return they expected from a sponsorship. However, there was no measurement or minimal estimation of the return, with return metrics based on informal evidence. This case study shows that the expected return metric varies by the company, but by defining the expected return, businesses could forecast how potential sponsees might meet the return. Sponsors can review the sponsorship afterward to determine if the sponsorship achieved its intended goal. Universal success measurements or evaluations of ROI remain unknown, but the company could attempt to quantify or review its sponsorships using a method similar to Company A's measurement of exposure.

The lack of return and understanding for a corporate sponsorship inhibit a company's ability to accurately account for it in the budget for the upcoming year. All three studied companies chose different methods for allocating funds to the marketing budget and using marketing funds. Businesses could establish predetermined sponsorship budgets at the beginning of the year, like Companies A and C, to serve as a guide during the decision process. However, using the previous year's budget for the upcoming year, as Company A did, may not accurately depict the company's performance with those sponsorships and cause them to misallocate sponsorship funding. Using a percentage basis from the previous year's revenue to establish a set contributions budget, as Company C does, may be more effective for the company and prevent it from overspending or underspending its resources on sponsorships. Only Company A activated sponsorships after allocation, and organizations could consider activation to boost brand attributes. Companies should account for activation costs in their sponsorship budgets to ensure each sponsorship maximizes its potential return. Participants 1 and 2 spoke strongly about the connection between activation and yielding the desired return.

The studied organizations maintained a preferred type and commitment to CSR, but decision-makers used discretion when making decisions. The companies' stances on CSR were unclear although each decision-maker implied a commitment to CSR policies. In addition, one individual primarily made sponsorship decisions in Companies B and C, and two to three individuals comprised a small decision team for Company A. Companies could outline their preferred sponsee types and their commitment to CSR in their corporate policies so that the process is less subjective. Outlining the preferred sponsee types and why they are preferred over other types of organizations may allow decision-makers to better validate their decisions within the marketing budget. Defining clear CSR policies better connects the sponsorship process with the company's mission and promotes positive brand attributes, which may lead to positive consumer attitudes in the community in which they operate.

Implications to the Biblical Framework

The largest implications from this study to a biblical framework relate to CSR. Profit affords corporations a chance to serve the needs of others (Van Duzer, 2010). Acts 20:35 highlights the importance of helping the weak and the blessing of giving. Peter echoes a similar message in 1 Peter 4:10, "As each has received a gift, use it to serve one another, as good stewards of God's varied grace" (*English Standard Version*, 2021, 1 Peter 4:10). All participants in the study noted the importance of being active within the community and the study's results confirm the corporations' willingness to use a portion of their proceeds to serve others. Incorporating the company's commitment to serving the community within the corporate policies and allocating a portion of the budget to CSR or societal issues would ensure a continued commitment to service beyond the decision-makers.

James covered partiality in James 2 and offered a discussion for how individuals are to show no preference between individuals (*English Standard Version*, 2021, James 2). Although showing preference in sponsee appears unavoidable in the sponsorship process and is an emergent theme, establishing standardized processes or an outline of the reviewed material can limit partiality and ambiguity in the decision process. Furthermore, Proverbs 21:5 states, “The plans of the diligent lead surely to abundance, but everyone who is hasty comes only to poverty” (*English Standard Version*, 2021, Proverbs 21:5). Decisions-makers cannot make decisions hastily and must remain diligent during the review process; without proper sponsorship review processes and instituting evaluation methods afterward, companies cannot efficiently fulfill the intended purposes of sponsorships or determine if they are serving the needs mentioned by Participants 3 and 4.

Implications to the Field of Study

This study revealed a reliance on informal procedures during the sponsorship decision making process and a lack of review after allocation to determine if organizations are efficiently spending marketing budgets and if the sponsorships rendered are achieving their intended purpose. Participant 1 admitted that the sponsorship review process varies although Company A attempts have a consistent process for making decisions. The results of this study may help a company connect their decision with the marketing goals of the organization. Company A rendered sponsorships as a marketing tactic to increase exposure but had no way of accurately measuring its effectiveness, and Companies B and C used sponsorship to fulfill needs within the community, which indirectly influence brand attributes, but have no way of measuring the return for how those marketing dollars are spent. The lack of measurement does not show if this marketing investment yields the intended return sought by the company, and Participants 1 and 4 believe knowing some type of return would prove beneficial. Finally, all three companies used different budgeting methods. Determining a reliable method of establishing marketing dollars, such as Company C's percentage-based method, may prevent the inefficient allocation of sponsorships from the marketing budget.

This study builds a better understanding of sponsorships within marketing budgets, how corporations render them, how they accomplish goals and fill needs, and how they affect the rest of the organization. Corporations spend billions of dollars on sponsorships each year (Sephapo, 2017). Maximizing how marketing dollars are spent and how sponsorships accomplish their intended goal depends on the sponsor's comprehension of their sponsorship ROI (O'Reilly et al., 2019). Misunderstanding sponsorship ROI can cause inefficient spending of marketing budgets and encourage inefficient marketing processes. The findings from this study show that companies are not consistently measuring their sponsorship successes or defining clear goals for each sponsorship. This study demonstrated the importance of establishing sponsorship goals, which could encourage organizations to track and review sponsorship success. Results from the study suggest that corporations maintained loose expectations for sponsorships but failed to define why and how a sponsorship met those expectations, regardless if the company used it as a marketing tactic or to fulfill CSR needs within the community. Establishing sponsorship goals can better connect the sponsorship to the marketing objectives of the organization and give companies something measurable since ROI may prove difficult to measure given the variables involved with each sponsorship. In addition, having established goals could eliminate the informalities and subjectivity in the allocation process. Company C's formal sponsorship application process limited the biases and minimized the time and resources spent during the allocation process simplified decision making because the application form provided a guide for the decision-maker. Formalized processes keep the companies' objectives at the forefront of the allocation process.

Recommendations for Action

The researcher's recommendations for action derived from the study's findings and address areas of improvement for corporate sponsors in the allocation and measurement of sponsorships. The researcher recommends standardizing the decision process by using an application form to gather general information regarding the sponsorship. The study's findings show that the corporate sponsorship allocation process contains too many subjective and informal processes that can minimize the efficiency of the allocation process. Application forms can summarize important sponsee information in a way that connects sponsorships to organizational objectives. The sponsorship application form should include contact info, sponsorship amount, the intended use of the sponsorship, the expected outcome of the sponsored event or item, and other information the company deems relevant to the sponsorship process. The details on the form may help the sponsoring company set goals for the sponsorship and determine when and how to evaluate it upon its completion. Next, the decision-maker should outline which organizational members are involved in the decision process and when they will be involved. Finally, the company should list the key factors observed when assessing a sponsorship to simplify the process, connect it with the marketing of objectives of the organization, and keep consistency throughout it.

The researcher's second recommendation stems from the studied companies' decision factors and the emergent findings of the study. Preferred company type and CSR emerged as key factors and require further definition in the organization's corporate policies. The studied organizations failed to connect the factors to their marketing efforts and relied on an assumed connection. The business could explain the types of organizations it prefers to sponsor, why it chooses to invest in those organizations, and how sponsoring the preferred organization relates to their business and helps them achieve marketing objectives. In addition, the researcher suggests that each business needs to clarify its view of CSR, describe the company's roles and responsibilities to the community it operates in, and identify how it connects to the company's mission. Further clarification of the preferred sponsee type and view of CSR may help decision-makers validate the money rendered on a sponsorship and offer measures of success for sponsorship review.

Finally, the researcher recommends that each corporate sponsor define its expected sponsorship return, such as need fulfillment, exposure, or another metric, within its policies and procedures or on a form accompanying the sponsee application form so that the corporation and sponsee know the expectations of the sponsorship. Defining the metric and important sponsorship goals may help the business connect the sponsorship to its marketing objectives, provide something tangible to review, and direct the organization how and when to review the sponsorship. The researcher suggests establishing an evaluation method and marketing objectives to review the return and evaluate the success of the sponsorship and if it attained the intended goal. Although quantifying an exact ROI may prove difficult, the researcher proposes evaluating sponsorships after their completion. The sponsor could assess if it received the promised items in exchange, convene with other decision-makers to discuss the outcome of the sponsorship, and contact the sponsee to determine how it used the sponsorship. Sponsorship review may reveal inefficient allocations of marketing dollars because the sponsorship failed to accomplish the marketing goals or fulfill intended needs predicted during the allocation process.

This study's findings and recommended actions most impact the participating companies and decision-makers. All three organizations requested a copy of the study upon completion and can review the dissertation and its findings at their leisure after receiving a copy from the researcher. Sponsees and other corporate sponsors in Charleston, West Virginia may find value in the study because it provides insight on the allocation and measurement processes for corporate sponsorships of the accessible population; sponsees may learn what to expect when requesting sponsorship, and potential sponsors may understand how they can improve their own sponsorship allocation processes. Finally, this study may aid other researchers or individuals inquiring about the processes for corporate sponsorship allocation and measurement by providing insight and examples of real-life business practices. Potential sponsees, sponsors, and other researchers can find the study online in Liberty University's Jerry Falwell Library after its publication.

Recommendations for Further Study

The research process and findings produced multiple recommendations for further study. The chosen sample is only reflective of three cases from the accessible population, and the sample was not a random sample. Studying a random sample may offer knowledge generalizable to the understanding and measurement of corporate sponsorships of the entire population. The one-year timeframe created limitations that a researcher could address with the expansion of the study time. The accessible population focused only on companies in West Virginia and the three cases studied only organizations in Charleston, West Virginia. The researcher recommends increasing the sample size and studying additional companies outside of Charleston to determine if other companies in the state share the same understanding and measurement processes for corporate sponsorships and expanding the geographic area outside of the state would offer a more general understanding of the processes for and understanding of sponsorships of corporations. In addition, the researcher limited the sample size to three sponsors in Charleston, West Virginia, so the researcher recommends studying additional companies within the same industries and other industries in Charleston to build additional data, eliminate discrepancies, and account for anomalies discovered from the studied companies or industries. The researcher suggests further exploration of industries because some themes may appear specific to certain industries, such as Company A emphasizing activation and activation not playing a role in the sponsorship process for Companies B and C. In addition, the limited use of corporate sponsorship as a marketing communication tool warrants further study.

The researcher conducted the research during the COVID-19 pandemic. The effects of the pandemic could have affected decision-maker perspectives; additional research during a non-pandemic year could support or disprove the data gathered by the researcher. Other researchers may frame problems differently to use fixed, mixed, or flexible methods; using an alternative method may reveal different emergent themes to help understand the allocation and measurement processes of corporate sponsors. Other research methods may allow researchers to collect data using different methods; the author recommends using other collection methods instead of interviews, direct observations, and archival data while using a flexible, multiple-case study design to see if similar results are produced.

Reflections

The researcher developed reflections from the research process and results of the study. The researcher is familiar with and works in Charleston, so the knowledge of the area could have affected the analysis and opinion. In addition, the researcher collaborates with corporate partners regularly, so the experience may have given the researcher more knowledge about the processes than other researchers and could have affected data collection and interpretation. The researcher had an in-depth understanding of Company A and the organization's industry, so Participants 1 and 2 spoke in more technical and vague terms that other researchers may not have understood, meaning the researcher had to ask for additional details. The researcher became more adept in the interview process after the first interview and learned to seek deeper explanations and further clarification on aspects that the general public may not comprehend.

Participants 1 and 2 acted like they were knowingly being observed and wanted to ensure nothing inaccurate was said; however, the participants appeared to have a comfort and openness sharing information despite the researcher's presence. Participant 4 appeared distracted by the researcher's presence during the direct observation; although, Participant 3's direct observation had a similar setting and structure and the participant appeared unaffected. However, the results of the study altered the researcher's thoughts regarding corporate sponsorship. Before conducting the study, the researcher expected corporate sponsors to emphasize marketing and the ROI for sponsorships, but the results demonstrated that CSR played a considerable role in sponsorship allocation. In addition, the researcher expected a team of decision-makers to be involved with the sponsorship process, but the decisions were made primarily by one individual in two of the studied companies and a small team of two to three individuals in the third.

The researcher sought to conduct the study with diligence and integrity supported by biblical principles. The study lasted longer than expected and the researcher faced setbacks; however, diligence prevailed when finding participants and scheduling data collection. Proverbs 13:4 mentions how God richly supplies the diligent soul compared to the nothingness received by the sluggard (*English Standard Version*, 2021, Proverbs 13:4). The diligence of the researcher prevented setbacks and encouraged deadlines to be met. Participants unknowingly lacked diligence with the lack of sponsorship review and relying on informal processes; however, the researcher believes participants became aware of their inefficiencies, with Participants 1 and 4 admitting the lack of sponsorship measurement. The researcher's diligence and integrity ensured thorough and accurate data collection and analysis. The researcher remained careful not to skip processes or mislead the participants because of the possible repercussions on the study. Proverbs 10:9 states, "Whoever walks in integrity walks securely, but he who makes his ways crooked will be found out" (*English Standard Version*, 2021, Proverbs 10:9). In addition, participants strived to behave with integrity in their decision making because they knew their actions reflected on the organization and impacted the success of the organization.

Summary and Study Conclusions

This flexible multiple-case study explored the allocation and measurement of corporate sponsorship to produce results that address the lack of understanding and measurement of the ROI of rendering corporate sponsorships. Two research questions guided the study to explore sponsorships and the resulting inefficient allocation of marketing budgets. The researcher studied three corporate sponsors in Charleston, West Virginia and collected data from four participants. The findings may help understand the decision factors involved with corporate sponsorship, how corporations validate their sponsorship decisions, and how and if companies determine the ROI of their sponsorships. After data analysis, return and potential need fulfillment, budget reliance, preferred sponsee type, and CSR emerged as the four critical themes. Participants from the studied organizations used the four emergent themes during the sponsorship allocation process to make decisions and validate them within the marketing budget. Although return was an emergent theme, the desired return varied by the company, and the studied organizations did not measure sponsorship success or used an unreliable measurement and ROI of sponsorship remained unmeasured.

The review of professional and academic literature included 111 peer-reviewed journal articles and one study by the International Events Group (IEG) and revealed gaps in corporate marketing research. Before this study, how organizations allocated, measured, and validated corporate sponsorship decisions remained largely unexplored and misunderstood and there was an absence of research concerning the ROI of corporate sponsorships. The study's findings revealed the processes and decision factors used by decision-makers to review sponsorship proposals and allocate corporate sponsorships. The results show a reliance on a combination of informal and formal allocation procedures. Organizations validated their decisions by assessing return and need fulfillment, relying on a predetermined sponsorship budget, and a commitment to improving the community where they operate. The study addressed gaps in sponsorship measurement by revealing that companies lack a consistent measurement tool and are choosing not to measure sponsorship success; in addition, the ROI of sponsorships remains unknown because each studied company pointed to variables that prevented them from determining the ROI. Finally, this study's findings suggest corporate sponsorship remains a collective of structured and unstructured processes made by a lone decision-maker or small team of decision-makers. Although decision factors may vary by the organization and industry, companies heavily weigh the budget availability, potential return or need fulfillment, and a commitment to CSR when making final decisions, but partiality appears unavoidable regardless of the formalization of the allocation process due to discretion given to the decision-maker. However, measuring the ROI of sponsorship will remain problematic without a more formalized allocation process and a commitment and desire to review sponsorship success after the completion of sponsorships.

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Appendix A: Consent

Title of the Project: Inefficient Allocation of Marketing Budgets: Misunderstanding Corporate Sponsorships
Principal Investigator: Adam Stollings, DBA Student, Liberty University

Invitation to be Part of a Research Study

You are invited to participate in a research study. In order to participate, you must be a decision-making manager or executive, registered as a corporation with the West Virginia Secretary of State's office, in-kind or cash sponsor as of 31 December 2019, and sponsor of at least two separate organizations. Taking part in this research project is voluntary.

Please take time to read this entire form and ask questions before deciding whether to take part in this research project.

What is the study about and why is it being done?

The purpose of this study is to explore how corporations allocate corporate sponsorships and measure their success. At this stage in the research, the allocation and measurement of corporate sponsorships will generally be defined as the factors considered when allocating sponsorships and the measurement tools used to evaluate and validate corporate sponsorships after they are rendered.

What will happen if you take part in this study?

If you agree to be in this study, I would ask you to do the following things:

1. Participate in a 60-minute interview with me about your perspectives and experiences dealing with sponsorships. The interview will be audio recorded.
2. Confirm the accuracy of emergent themes and interpretations derived from our interview.
3. Let me observe and take notes during one sponsorship decision meeting as a nonactive participant. The meeting would not be recorded.
4. Allow me to review your company's marketing budget and to assess how sponsorships are allocated within it.

How could you or others benefit from this study?

Participants should not expect to receive a direct benefit from taking part in this study.

What risks might you experience from being in this study?

The risks involved in this study are minimal, which means they are equal to the risks you would encounter in everyday life.

How will personal information be protected?

The records of this study will be kept private. Published reports will not include any information that will make it possible to identify a subject. Research records will be stored securely, and only the researcher will have access to the records.

- Participant responses will be kept confidential through the use of codes. Interviews will be conducted in a location where others will not easily overhear the conversation.

- Data will be stored on a password-locked computer for a minimum of three years and may be used in future presentations.
- Any audio recordings will remain on a password-locked cellphone; all transcribed interviews will remain on the computer as well. The interview will be stored for at least three years.

Does the researcher have any conflicts of interest?

The researcher works for a nonprofit organization that receives sponsorship funding. The researcher will maintain the confidentiality of the participants and their responses. No indicators will remain in the researcher's analysis. None of the information gleaned from this study will be used to recruit sponsorship from its participants. This disclosure is made so that you can decide if this relationship will affect your willingness to participate in this study.

Is study participation voluntary?

Participation in this study is voluntary. Your decision whether to participate will not affect your current or future relations with Liberty University. If you decide to participate, you are free to not answer any question or withdraw at any time without affecting those relationships.

What should you do if you decide to withdraw from the study?

If you choose to withdraw from the study, please contact the researcher at the email address/phone number included in the next paragraph. Should you choose to withdraw, data collected from you will be destroyed immediately and will not be included in this study.

Whom do you contact if you have questions or concerns about the study?

The researcher conducting this study is Adam Stollings. You may ask any questions you have now. If you have questions later, **you are encouraged** to contact him at xxx-xxx-xxxx or at astollings@liberty.edu. You may also contact the researcher's faculty sponsor, Dr. Emily Knowles, at ecriggins@liberty.edu.

Whom do you contact if you have questions about your rights as a research participant?

If you have any questions or concerns regarding this study and would like to talk to someone other than the researcher, **you are encouraged** to contact the Institutional Review Board, 1971 University Blvd., Green Hall Ste. 2845, Lynchburg, VA 24515 or email at irb@liberty.edu

Your Consent

By signing this document, you are agreeing to be in this study. Make sure you understand what the study is about before you sign. You will be given a copy of this document for your records. The researcher will keep a copy with the study records. If you have any questions about the study after you sign this document, you can contact the study team using the information provided above.

I have read and understood the above information. I have asked questions and have received answers. I consent to participate in the study.

☐ The researcher has my permission to audio-record me as part of my participation in this study.

____

Printed Subject Name

____

Signature & Date

Appendix B: Decision-Maker Interview Guide

Thank you for taking time to meet with me today. As I mentioned in the email, I am conducting a study for my dissertation to better explore the understanding of sponsorship allocation and measurement. Your responses will remain confidential in the study, and your perspectives and experiences dealing with sponsorships will help develop a better understanding for sponsorship processes.

- How would you describe the company's position on corporate sponsorship?
- How would you describe your position on corporate sponsorship?
- How does your company make corporate sponsorship decisions?
- What factors are considered in your company's decision to render sponsorship?
- What does your company do to activate and enhance its sponsorship engagements?
- How does your company measure the success of its sponsorships?
- What other experiences or thoughts do you have on corporate sponsorship that you would like to provide?

Thank you for agreeing to meet with me today and taking time to answer a few questions for my study. I appreciate the insight you offered throughout the interview about your company and its sponsorship processes.

Appendix C: Participants

Participant	**Gender**	**Company**	**Job Position**
Participant 1	M	Company A	VP Planning & Development
Participant 2	M	Company A	On-Premise Sales Manager
Participant 3	M	Company B	Owner
Participant 4	M	Company C	Director of Human Resources