

Management control in a hybrid setting

- a case study of a Swedish football club

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Abstract

Research within sports association is, from an accounting perspective, a modest researched area, where the multifaceted circumstances and organizational settings existing in sports clubs affect the use of management control systems. Taking an all-inclusive view on how management control systems is designed in sport organizations in tough times, I expand prior research on management control and sports that mainly has discovered constricted topics within the chosen subject. To achieve the purpose of the thesis, a comprehensive case study of a Swedish professional football association, xxx F.C., has been conducted with the identification of two fundamental logics: sports logic and business logic. Linking the object-of-control framework provided by Merchant & Van der Stede (2017), I formulate a theoretical framework, which leads the collection and analysis of data. The discoveries illustrate that xxx F.C., is a hybrid organization where the business- and sports logics exist but appear not to be in conflict. Despite the turbulent times within the association, the strong prevailing culture that exists with the strong emotional connection employees have to the organization, together with the lack of formal guidelines have implied a greater focus on the sports logic and consequently the whole organization being dependent on achieving sporting success and selling their assets in order to survive.

Keywords: management control systems, institutional logics, hybrid organizations, professional sports associations

Tutor: Martin Carlsson-Wall

Date: 06.12.2021

Acknowledgements

I would like to declare my thankfulness toward xxx F.C., without which I would not have been capable to write this study. Their friendliness and generosity through this course have not been ignored. I would like to particularly acknowledge all the people from xxx F.C., for their time spent doing interviews and conversations. Lastly, I would like to give my acknowledgements to my tutor Martin Carlsson-Wall, for his appreciated direction, comprehension and encouragement.

Stockholm, December 2021

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1. Introduction

“As soccer is among the most significant activities to prosper in the age of globalization, and as the game’s major figures have become worldwide celebrities, one consequence is that sport is now a subject to more analysis and scrutiny than many other contemporary human endeavors.” - Kilpatrick (2013)

The increasing commercialization of professional football in recent decades and the impediments posed by various logics has created an eye-catching challenge for sport organizations to accomplish their main objectives. Consequently, delivering sporting success that are both professional and entertaining has become increasingly important as the football industry is a growing market (García-Tascón & Burillo-Naranjo, 2008). In this new environment, football clubs are forced to adapt and professionalize in order to compete, as they have transformed from being voluntary driven to gradually becoming business-like establishments (Downing et.al., 2014).

Another outcome of the professionalization is the inauguration of management control systems, which is an important and common function for organizations to use in management and leadership (Merchant & Van der Stede, 2017). The essential foundation for organizations is the establishment of goal congruence and the integration of personal and organizational goals (Mbaknol, 2021). However, accomplishing goal congruence is tougher for some organizations than for others, particularly sports clubs, as there exists various opposing organizational goals (Gammelsæter, 2010; Battilana, 2018). The mixed value logics and action logics that are clarified by multiple purposes marks sports clubs as *hybrid organizations*. The encounter between the multiple logics and competition for the organization's resources, creates several challenges as the ultimate purpose for sports clubs is to contribute to society while running a complex business in ways that are to be financially sustainable. The goal of contributing to society, including public health and at the same time trying to achieve a financial goal, leads to *institutional pluralism*, which can create conflicts between the institutional logics (Gammelsæter, 2010; Battilana, 2018).

Even though researchers in accounting have shown an amplified attention in the sport, it is still somewhat an unexplored subject with several curious points of view that make it interesting to examine. Current literature is limited in explaining how hybrid organizations can reconcile

financial practices as well as management control systems to manage a crisis in a way that is congruent with the goals of the organization. Prior studies have generally put emphasis on a narrow perspective of management control systems in sports organizations, studying sports and accounting through areas such as player performance (Schmidt & Torgler, 2007), player contracts (Amir & Livne, 2005), state of affairs (Gammelsaeter & Senaux, 2011) and the relation between economic and sporting performance (Szymanski, 1998; Barajas, Fernández-Jardón & Crolley, 2005). Additionally, research from Byers et.al (2007) has provided a holistic assessment of management control systems in sport organizations, where the authors argue that social and cultural forms of control are important and essential guiding tools.

However, sports organizations are subject to institutional forces that make it further challenging for clubs to implement new practices that are thus far not considered appropriate by the institutional sphere, not least during crisis times (DiMaggio & Powell, 2000; Patterson & Washington, 2011). Consequently, as the role for management control systems is to ensure that establishments perform in a coherent way with the organizational strategies and goals (Merchant & Van der Stede, 2017), the multiple institutional logics that exist in sport clubs and the dynamic tensions that arise, in specifically crisis times, is of particular interest. Previous studies in hybrid organizations have put emphasis on how the co-existence of conflicting institutional logics is persistent in the long term, however, this part remains unexplored from a management control standpoint and especially during crisis times. Do hybrid organizations, in this case sports clubs, prerequisite distinctive controls to support the deviating goals between the different logics in the organization? How do managers endeavor to balance controlling and enabling uses of management control systems?

Consequently, the purpose of this thesis is to investigate the management control practice and how it is designed and used to manage the co-existence of two separate logics, business and sports logics, found in sports clubs. Despite the increased interest in sports and the impact of commercialization, elite football organizations have not been sufficiently studied, especially when it comes to management control. The need for accounting research in popular culture contexts, such as sports, is supported by Jeacle (2013). Thus, the Swedish professional football organization xxx F.C., a large and financially advanced organization, will be studied to explore and fill the gap to existing literature concerning management control. Consequently, it is expected that the internal control instruments are established and advanced enough to be able to shed light on the questions at hand. This study therefore attempts to answer the following

research question: *How do the use of management control system configurations appear in hybrid organizations to steer behavior?*

In order to answer the research question, a qualitative extensive case study of xxx F.C. has been conducted, with 17 semi-structured interviews including employees from all functional entities of the organization. The wide-ranging variety of interviewees has been applied to help grasp the research question on a preponderant scale and thereby attain a more all-inclusive perception and better comprehension of the organization's management control environment. Connecting Merchant & Van der Stede (2017) object-of-control framework with findings from prior studies within institutional logics and hybrid organizations, a theoretical framework has been created which has conducted the collection and analysis of data.

The findings shows that xxx F.C., is a hybrid organization where the business- and sports logics exist but appear not to be in conflict. Despite the turbulent times within the association, the strong prevailing culture that exists with the strong emotional connections many people have to the organization, together with the lack of formal guidelines and steering in the business department, have implied a greater focus on the sports logic and thus the whole organization being dependent on achieving sporting success and selling their assets in order to survive.

The remainder of this thesis progresses as follows. In the subsequent section a literature review of pertinent prevailing research is presented concentrating on management control configurations and institutional logics within sports associations, where this section is concluded by the study's theoretical framework. Section three covers the methodology relating to this study and discusses usual drawbacks and my efforts in minimizing them. Subsequently, section 4 presents the empirical findings and is structured in accordance with the chosen framework presented in section two. Analysis of the empirical data then follows in section 5. Finally, section 6 presents the study's conclusions, which are then concluded with suggestions for further research and limitations to my study.

2. Theory

2.1 Domain theory

A description of the role of management control systems in organizations is necessary to provide context to this study. The following segment pursues to structure the domain in which I pursue to provide and summarize the previous literature in hybrid organizations to help answer my research question. In particular, I clarify the set of previous studies within that domain, to understand management control practices, dynamic tensions and the balance between control and freedom in difficult times.

2.1.1 Management control practices

Management researchers have for many years undertaken studies of what we usually observe as management control. Anthony (1965), defined early on management control as “the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of the organization’s objectives.” This description urged subsequent management researchers to not only envision management control systems as encircling accounting-based planning and performance measurement, but correspondingly served to distinct management control from strategic and operational control (Langfield-Smith, 1997). Management control practices stipulates an approach for gaining collaboration among organizational departments as well as individuals who perhaps share some compatible goals and convey these efforts towards a quantified set of overall organizational objectives (Ouchi, 1977).

The term “control” is outlined multifariously in previous research, but commonly it has been understood as the “authority of governing and commanding, the process of leading and directing as well as the power of monitoring and governing” (Collier, 2005; Merchant, 1998). Control has been applied for various reasons and in different topics such as psychology, behaviorism, science and correspondingly business management. Control in business management is generally linked with organizational commitments, resource allocations, behaviors as well as performance and is contemplated as a fundamental prerequisite for managers in addition to organizations (Merchant & Otley, 2007). However, the interpretation of management control has been broadly and loosely defined in the accounting and management literature (Merchant & Otley, 2007).

The absence of a general management control system model that incorporates wide-ranging control elements has resulted in difficulties synthesizing and combining conclusions from previous research as their findings on some occasions might be inconsistent (Chapman, 1997). Subsequently, studies have advocated future research to amalgamate a holistic and comprehensive perception that contains a broader spectrum of management control (Malmi & Brown, 2008; Langfield-Smith, 1997; Chenhall, 2003). The following segment will examine some distinguished management control models with the purpose of comprehending the different sets of suggestions of a broader assessment on management control systems and how this is explicitly applicable for this research.

The concept of management control has expanded from being a tool to support decision-making processes by monetary, formal and measurable information to being a tool with a less confined characterization of information that incorporates both internal and external as well as non-financial information (Chenhall, 2003). Chenhall (2003) claims that prior studies have had formal accounting-based control such as budgets, activity-based costing or balanced scorecards as a focal point (Henri, 2006, Gosselin, 1997). Separating these formal controls from other management control strategies entails a risk of evoking incoherent findings as the conclusions may exclude correlation amongst various control elements, conceivably resulting in an inadequate framework (Chenhall, 2003). Management control systems is a complex tool that affects as well as is affected by the environment such as social, economic and political substances, where it cannot be comprehended in separation from organizational and social surroundings (Hared et.al, 2013). Consequently, researchers have used different methods to comprehend the insinuations of management control that are entrenched in organizational environment, where focus have shifted from studying single themes with restriction to only financially measurable control (see Davila & Foster, 2007; Horngren et.al, 2005; Stringer et.al, 2011), to instead attempt to widen the scope of management control and cultivate its roles in establishments (see Simons, 1995; Otley, 1999; Malmi & Brown, 2008). Considering the strong culture that usually embodies organizations, this reasoning turns out to be appropriate within the context of this study. Dismissing cultural and informal control tools could possibly cause inconsistent findings, as the culture tends to have an influence on other components of the management control system. Consequently, a broader perspective on management control that includes both formal and informal controls is necessary in order to deliver an all-inclusive and holistic view in sports organizations.

2.1.2 Management control in elite sports organizations

According to Hoye et.al (2006), the organizational structure of sports clubs tends to be centralized where the board of directors make decisions and provide direction for the corporation. Studies have shown that directors of sport clubs are not as unwilling to give up control as the organization grows compared to traditional companies, despite turbulent times, which indicates that the executives in sport clubs hold an even more important position (Hoye et.al, 2006; Amis & Slack, 1996).

One essential aspect to facilitate control for the executives is the budget process (Carlsson-Wall et.al, 2016). The budget sets the organizational agenda as the revenue streams in sports organizations tend to be uncertain while the costs tend to be fixed and known at the beginning of the year (ibid). As the sports industry differs from other industries as almost all the surplus is reinvested in the organization and consequently it is even more crucial to have a clear business plan with constant evaluation of the organizational success (Watt, 2003). Implementing ingenious figures as governance mechanisms is important as a lack of accuracy can lead to the organization being steered in the wrong direction (ibid). Carlsson-Wall et.al (2016) studied a professional sport organization and showed how the club, in relation to its different institutional logics, alienated the organization into one business unit and one sport unit, where each department is underlined by different budget distribution, physical separation and dressing styles. Ekholm & Stengård (2014) discusses this topic further by studying another professional Swedish football club and found that the club had performance metrics for both the sport and business unit and where continuous managerial dialogue aided decision-making whenever conflict occurred between the different institutional logics.

In football, competition is structured and success in competition is easy to measure. Success is measured not only from an economic perspective, but also from a sporting perspective. Examples of this are the number of matches won, final table placement and trophies won. Few industries have such clear indicators of who is the winner or loser that the football industry has (Szymanski, 1998). Carlsson-Wall et.al (2017) discussed management control in organizations handling sports events and emphasized the significance of comprehensive action projection in particularly pulsating institutions that establish and handle sport contests in a short period of time. Social and self-control are two tools of control that direct organizational behavior (Byers et.al, 2007). Nevertheless, hardly any studies have aimed attention towards a holistic and comprehensive assessment on management control systems in particularly sports clubs.

2.2 Method theory

In the interest of answering my research question and enlightening the governing functions in hybrid organizations, specifically sports organizations, the following segment will provide and summarize the previous literature to nuance the study and further elaborate upon the intriguing factors affecting hybrid organizations. In particular, I clarify the set of previous studies within this research area, to understand the function of sports organizations together with the management control as well as examining the different institutional logics that characterizes sports clubs.

2.1.1 Sports organizations and institutional logics

A good point of departure for deliberating management control in sports organization is to demonstrate the captivating dynamics in sports clubs. Compared to traditional businesses, the view on profits is a clear distinction for sports organizations, where they are perceived as “utility maximizing” and thus use turnover as a system to attain sporting accomplishments (Hassan & Hamil, 2010). Historically, sports organizations have been voluntary driven and practically non-profit organizations (Fahlén, 2006). However, the increasing commercialization and professionalization has resulted in sports organization becoming “business-like” with multiple streams of income, e.g., match event sales and sponsorships, where revenues are emphasized as increasingly indispensable for sporting accomplishments (Ferkins et.al., 2005; Stewart & Smith, 2010).

Furthermore, the precariousness and unpredictability in outcomes characterizes sports which contribute to creating an eye-catching product with dedicated supporters that encourages the team despite substandard performances (Stewart & Smith, 2010). Consequently, sports organizations engage several stakeholders with multiple institutional logics and thus are considered to be *hybrid organizations* (Battilana & Dorado, 2010). It is only relatively recently that researchers have begun to pay close attention to and analyze in depth the varying institutional requirements and expectations placed on certain organizations. These analyzes are often based on the concept of institutional logic, which was first introduced by Alford & Friedland (1985) to describe the ambiguity and contradiction in actions and perceptions between different institutional rules/systems in a society. An emerging stream of studies has commenced to observe how the above-mentioned multiplicity of logics impacts organizations (see Battilana & Dorado, 2010; Carlsson-Wall et.al, 2016; Almandoz, 2014). As Battilana & Dorado (2010) put it:

“Dealing with multiple logics is challenging for organizations because it is likely to trigger internal tensions that may generate conflicts among organizational members, who are ultimately the ones who enact institutional logics” - Battilana & Dorado (2010).

However, several research suggest that logics might co-exist in a somewhat undisturbed way such that no specific attempts to disassociate or compromise would appear needed (Goodrick & Reay, 2011). To clarify these deviating considerations, some researchers have pinpointed field-level and organizational-level reasons that lead to varying results, where certain logics is compatible in some fields but not in others, or why tensions appear within some establishments but not in others (Carlsson-Wall et.al, 2016; Greenwood et.al, 2011). Carlsson-Wall et.al (2016) shed light on this by claiming that the degree of compatibility may be dissimilar in different circumstances since some situations are considered by operations and results that favor various logics simultaneously, while other situations entail operations that are in consonance with one logic but incompatible with others and therefore causing managers to interpret how to prioritize them in the best way.

Fahlen & Stenling (2016) discusses three specific logics that apply to Swedish sports organizations: the *result-driven competitive logic*, the *“sport-for-all” logic* nurturing democratic values and the *commercialization logic* with focus on financial performance. However, there are two main types of ownership in sports organizations: *private ownership*, where private individuals or entities control and govern sports clubs, or *member ownership*, where members are the majority owners of the votes (Gammelsater & Senaux, 2011; RF, 2013). The issue still produces a heated discussion between the various parties, those who want to keep the member-owned model and those who want organizations to be owned by private individuals (Uksila & Norman, 2012). Dietl & Franck (2007) states that both types of ownership encompass dysfunctional inducements hampering substantial financial performance, where the member ownership entails risks as it results in no one being directly accountable for the results, and where private ownership carries risks of overspending and owners willing to take a loss to achieve sporting success.

Pache & Santos (2013) discuss sports logics by determining four characteristics consisting of goal, organizational form, governance mechanism and professional legitimacy. The *sports association logic* refers to sports accomplishment in preference of financial goals where

financial performance is of slighter importance although fundamental for ensuring the continuity of the organization (Cooper & Joyce, 2013; Pache & Santos, 2013; Anthony & Young, 1999). As Swedish sports clubs are member-owned organizations, possible financial profit is reserved and reinvested in the association, guaranteeing that the possessions serve a greater purpose for the establishment (Sargeant, 1999). Moreover, as clubs are member-owned, each member can choose and elect to the committee, which imply that sports organizations rely profoundly on democratic values and morals (Pache & Santos, 2013). Consequently, the main drivers of professional legitimacy are voluntary commitment and contribution to the sports operation.

Assessing the existing literature within institutional logics in sports clubs, one can conclude that the prevailing logics inhabit goals remaining to a broader scope of stakeholders than purely shareholders, analogous to non-profit-organizations (Pache & Santos, 2013). Primarily, sports associations are expected to encourage activity in society as it is essential to address social needs similar to non-profit organizations. Furthermore, a professional sports club is projected to attain sporting success, where organizations remaining to this logic regularly depend on public and private donating incomes due to their devotion to the principles and communal mission of the association. Consequently, the management approach related with the sports logic is projected to be thoroughly interconnected to the organizational culture. Within the business logic, organizational associates are steered to maximize value in relation to turnover by increasing income, diminishing expenses and improving customer gratification, where this form of logic frequently builds on values encouraged by shareholder focus truth-seekers.

Sports logics		Business logics
Objective	Promote sport within society	Maximize shareholder's value through increased profit
Means to reach objective	Competition and achieving sporting success	Maximize income, reduce expenses and improve customer gratification
Management approach	Interconnected with organizational culture	Shareholder focus where performance is alienated with shareholder value

Table 1: Sports vs Business logics (Pache & Santos, 2013)

2.2.2 Management control in times of crisis

In crisis times, generally managers get challenged with a great deal of ambiguity because of the complications in predicting what will occur in the future and what to do in order to “secure, achieve or avoid certain results” (Goretzki & Kraus, 2020). Studies have shown that during crisis times, organizations tend to put emphasis on resource allocations and budget planning and place a decreasing attention on the performance measurement system due to the difficulties in classifying accurate objectives and forecasting the future in crisis times (Becker et.al, 2016). Goretzki & Kraus (2020) displays how a balance between diagnostic and interactive control systems are needed in times of great uncertainty. Creating a balanced control concept that incorporates components of both tighter and more adjustable procedures of management control systems is crucial in times of crisis. It is not enough to put emphasis on diagnostic control systems, instead it is necessary to perform interactive controls in order to “learn, adapt and adjust” (Goretzki & Kraus, 2020).

Furthermore, the implementation of interactive use of management control systems have proven to help minimize the risk in uncertain times. Janke et.al (2014) shows how an organization can take advantage of the interactive control systems during a crisis to support necessary adjustments and enhance performance. However, Sakka et.al (2013) argues that this occurs when the unpredictability and ambivalence are high, otherwise the interactive control systems deteriorate performance. This form of management control facilitates innovation and creativity, but only in low-innovation organizations, while the outcome appears to be contrariwise in high-innovation organizations (Bisbe & Otley, 2004). Additionally, Hofman (2012) explores that interactive use of control when planning can have a negative effect on performance and argues that a diagnostic control has a conclusive development on performance.

However, prior research has recognized the purposes of an organization’s control mechanisms and is noticeably formed by the cultural settings of that specific society and thus require the understanding of the social environment in which the management control appears (Hofstede, 1980; Minkov & Hofstede, 2011). Bearing in mind the organizational setting illustrating professional sports organizations and the presence of numerous stakeholders sticking to different institutional logics, this feature of the framework provided by Merchant & Van der Stede (2017) turns out to be of significance when intending to comprehend the numerous control mechanisms existing in sports clubs. Consequently, this framework appears to be the most all-inclusive framework for this specific research study as it provides supplementary

comprehensiveness for management control systems in hybrid organizations and specifically football clubs.

2.2.3 Merchant & Van der Stede's object of control

Over the last two decades, the focus of research in management control has shifted from an exploration of its design and implementation to gaining a better understanding of the use and effects of these systems (Bititci et al., 2012). However, Merchant & Van der Stede's object of control model remains as one of the most frequently used taxonomies in management control studies with several studies applying the framework in order to understand issues of strategic change management and control (Martyn et al., 2016; Baird et al., 2019). The primary complications executives face is in what way to implement sufficient control in organizations that require and demand resilience, creativity and innovation. To enable the potential of people, supervisors must despair control and let workforces discharge their capabilities in addition to supporting them by communicating the set of organizational principles and core values (Merchant & Van der Stede, 2017). Moreover, Merchant (1982) designed a basic model for management control systems containing *results*, *action* and *personal control*. The model has been further developed and revised together with Van der Stede on a number of occasions and currently includes cultural control, where this typology provides an increased understanding for both profit and not-for-profit organizations (Hared et.al, 2013). The authors argue that management control systems are essential because of three potential concerns with employees in relation to the organizational aims; *lack of direction*, *motivational problems* and *personal limitations* (Merchant & Van der Stede, 2017). The employees might not know what the organization wants from them, might not want to perform as the organization expects from them or might be unable to perform due to personal boundaries. In order to overcome these issues, the object-of-controls need to be combined in the organization to maintain good management control. (Merchant & Van der Stede, 2017). Although some researchers have criticized the framework for its inflexibility in the explicit objects of control, where they claim that the model lacks specificity in clarifying the connection between different control features and the consistency of its components (Malmi & Brown, 2008; Ferreira & Otley, 2005; Sandelin, 2008).

Merchant & Van der Stede (2017) suggests four objects of control as a tool to reconcile the behavioral tensions in organizations and as the purpose of this study is to understand the institutional logics within hybrid organizations, the framework provides a suitable basis as the

focus is on the usage of the management control systems and not the design or technical aspect of it. The impact of control does not lie in the usage of one object at the time, instead it is the interaction amongst them and how they supplement each other that are of significance. Consequently, the interaction between the objects postulates arguments for why hybrid organizations, operating under a complex business with various opposing organizational goals, would see the dynamic tensions and the interaction between the different objects as a practical instrument in their functioning and provide perceptive guidance for this study.

2.2.3.1 Results control

Results control is an indirect form of management control and functions as an accompaniment to action and personal control by setting specific goals to ensure that employees perform and deliver the desired results (Anthony & Young, 2002; Merchant & Van der Stede, 2017). This form of control is used for governing the behaviors of employees at several organizational levels and are frequently implemented when governing the behaviors in a professional setting. Performance responsibility assigned to an employee should advantageously consist of several factors that are aggregated to diminish the risk of the business best interest being neglected (Merchant & Van der Stede, 2017). Responsibility for results in the sports section implies responsibility for player issues, recruitment and sporting performance, whereas administrative employees are responsible for managing the operational business and organizing it according to the organization's needs (Ekblom & Stengård, 2014).

The main benefits of results control are its feasibility and that employees' behavior can be influenced without eliminating their freedom, where it helps employees understand their own capabilities and limitations (Merchant & Van der Stede, 2017). However, this type of control makes it difficult to choose the right type of measure to determine whether the work performed is good or bad. Furthermore, when results are affected by factors other than the employee's work (which is usually the case), the risk is transferred to the employee, which means that management must offer some form of premium to compensate for this risk. The three conditions for achieving optimal results are that the business must distinguish which results are desirable, the controlled individuals must have significant influence over the results and that the management must be able to measure these results (Merchant & Van der Stede, 2017). The focus is thus on measuring performance and setting up reward systems, rather than planning and coordinating (Macintosh, 1994).

The first step in exercising results control is to set goals in which the employees should achieve, where examples of such can be budget goals or overall strategic goals. By setting objectives, employees understand what is expected of them and subsequently facilitates their work (Merchant & Van der Stede, 2017). Furthermore, budgets that are designed according to projects (group or individual projects), can create a structured control over the employees' actions, but these risks entail high administrative costs (Child, 2005). A clear plan for how the employees' performance should be measured on the basis of these goals is significant, where it should be based on financial and non-financial targets that have a clear connection to the set goals (Merchant & Van der Stede, 2017). Research within sports organizations have found that budgets are vital as it is perceived as an initial topic for financial controls (Carlsson-Wall et.al, 2016). Consequently, it might be reasonable to expect professional sport clubs, that focus on both financial and sporting performance, to use the budget diagnostically as a control instrument to recognize conventionalities from financial objectives and assessing performance. The final step is to design appropriate reward systems for the set targets, where the most common purpose of reward systems is to recruit, retain as well as motivate employees to work towards the company's financial goals and thus have a motivational purpose to create conditions for both internal and external motivation. The design of reward systems must consider the needs of employees, where organizations should use the reward systems that provide the greatest possible motivation to the employees but are still as cost-effective as possible (Merchant & Van der Stede, 2017). However, football associations are governed by laws and employer agreements, which can create difficulties applying a monetary incentive system and consequently means that greater focus is placed on internal rewards (Anthony & Young, 2002; Merchant & Van der Stede, 2017).

2.2.3.2 Action control

Action control is, in contrast to results control, the most direct form of control system with the aim of influencing employee behavior to ensure that employees act in accordance with the company's strategy and goals (Anthony & Young, 2002; Merchant & Van der Stede, 2017). This form of control is used to set the limitation to restrict risk-taking behavior and is a braking system as it creates guidelines for how employees may act and contribute to better efficiency (Kimura & Mourdoukoutas, 2000). According to Merchant and Van der Stede (2017), action control is divided into four different forms: *behavioral constraints*, *pre-action reviews*, *action accountability* and *redundancy*. Behavioral constraints are, as the name insinuates, a negative form of action control meant to limit employees' abilities to do undesirable things, which

involves physical or administrative barriers that lead to limited access to information. Pre-action reviews are preventive controls used to check employees proposed documents and plans, such as budget, are approved or rejected before implementation. Action accountability aims to hold employees accountable for their actions, which requires definition and communication of acceptable and unacceptable actions that the employees are aware of. Lastly, redundancy means allocation more resources (personnel or equipment) to ensure that the tasks are completed in the best possible way regardless of any obstacles (Dury, 2004; Merchant & Van der Stede, 2017).

Applying action control is advantageous if it is difficult to measure results in a fair way and thus is an effective method for coordinating within the organizations as it increases the predictability of events. It is of great importance that organizations can decide which actions are desirable and undesirable in order to reduce risk of the occurrence of negative actions. However, implementing action control can lead to high administrative costs as the feasibility is limited and consequently inhibit creativity, innovation and adaptation resulting in employees becoming passive (Merchant & Van der Stede, 2017). With the complex business structure that exists in sports organizations, it is a constant balancing act for the clubs due to the different rules and laws that apply to the different institutional logics. Sports clubs are professional organizations and consequently entails action controls that include making people accomplish (or not accomplish) specific desirable (or not desirable) actions (Merchant, 1985). It particularly necessitates outlining the adequate actions, tracing performance and remunerating or punishing rendering to the results and this form of control is most applicable when communicated through engraved guidelines and procedures (ibid). As resources in sport clubs are profoundly reliant on sporting performance and subsequently, the significance of boundaries in consonance with findings Tuomela (2005), who demonstrates that management control can be used both diagnostically and interactively, becomes even more fundamental.

2.2.3.3 Personal control

Personal control aims to motivate employees to do a good job and fulfill the organization's objectives through self-control. In operations where clear work routines are lacking and cannot be designed, the employees' actions cannot be controlled with the help of results or action control. The focus is to make sure employees have an ability to control and motivate themselves and by clarifying expectations as well as ensuring that employees possess the knowledge required to perform a good job, personal control can contribute to a more efficient organization.

An important aspect of personal control is that it must include a high degree of trust in order for it to function as a means of control. The implementation process for personal control is divided into the three categories where all steps need to be fulfilled for the control to work: *selecting the right people, training them* and providing them with the right *work environment* as well as *necessary resources* in order to perform a good job (Merchant & Van der Stede, 2017).

The first step, selecting the right people, can be costly and time consuming as it requires a well-crafted decision-making process. However, by training the employees, which is the second step, corporations can expect lower costs compared to if they employ people without the right qualifications or qualities (Ouchi, 1979). In the football business, it is both about finding suitable administrative staff as well as finding talented players and coaches who match the business's needs. This is shown by the fact that football clubs when contracting new players and coaches often require the person to have clear skills to improve the team sportingly. Finding a person who both meets these criteria and has the right qualities can be challenging and many businesses therefore have to content themselves with finding people with the right qualifications but brush off other desires (Ouchi, 1979). Through training, these specific wishes can be fulfilled, and thus the employee is matched with the needs of the business, which increases the probability that the employee does a good job. The training motivates the employees as they can have a stronger belief in themselves and experience a sense of professionalism. When people consider themselves good at something and understand their work, it often leads to an increased interest in performing (Merchant & Van der Stede, 2017). Furthermore, it is about giving employees the right work environment and providing them with the necessary resources such as access to information, staff support, support in the decision-making process and the opportunity to work undisturbed. Consequently, it becomes relevant for sports clubs to employ and train their employees with the right qualities and place the right people in the right position as well as providing the necessary resources they need in order to do a good job.

2.2.3.4 Cultural control

Cultural control is designed through a strong form of peer pressure on individuals who deviate from the norms that prevail within the organization and has a connection to personal control as they both are classified as informal governance (Merchant & Van der Stede, 2017). Culture is based on learning through problem solving and adjustments which affects the organization and

its members, as it is only maintained insofar as it is legitimate (Schein, 1990). A culture takes its form when a group of people has a stable and common history together, which is as crucial in sport clubs as in any organization. However, the creation of an organizational culture can take place in several ways, the most common being the construction of formal guidelines, such as codes of conduct or collective rewards, as well as *informal* instruments which can be common traditions, norms and values (Merchant & Van der Stede, 2017; Ouchi, 1979). To comprehend the function of cultural control, Hofstede (1980) acknowledged beliefs, norms and values as the most significant aspects that characterize the management control systems in an organization. Establishments have to evolve their own subculture which aims to establish goal congruence among the organization (Feldman, 1988). This can be filled out by implementing informal control systems to assure that the members of the organization do not work in contradiction of the interests of the organization and in its place strive to achieve goal congruence (Jensen & Helber, 2004). There may also exist subcultures that consist of smaller groups as referred by Ouchi (1979) as *clans*, where the idea behind it is that people are designated for a socialization process, where they gain the necessary knowledge but are also indoctrinated in the prevailing values that exist within the group. This kind of control would be expected in sports clubs with their multiple institutional logics that coexist and the small number of employees in relation to multinational firms.

Although culture is complex to understand (Hofstede, 1984), there are three types of cultural controls that are recognized in the literature depending on the management's view of recruitment. Firstly, that the management intentionally recruits individuals who share the values of the business, and secondly is the opposite of the first, e.g., that the management tries to influence the employees so that their values are in line with the business's. The third way denotes that the business informs the employees what action and what values are desired and consequently the employees have the opportunity to accept them or not (Malmi & Brown, 2008).

An advantage of cultural governance is that non-financial aspects are addressed, which provides a more comprehensive understanding of how the business can achieve its goals (Malmi & Brown, 2008). If the company succeeds in creating a strong community around cultural factors, the employees will feel a greater individual and collective responsibility, which results in the employees and managers being committed and motivated to achieve the company's goals and thus reducing the need to apply other control systems (Ouchi, 1979). On the other hand,

professional affiliation in football reduces the need for control systems as the management can rely on professional standards permeating the employees' daily work (ibid.). With the ongoing globalization and commercialization in the football industry, employees in sport clubs often face a high ambiguity in their profession as they are reliant on sporting performance and the demand for a formal system is further amplified when the employees are well educated, as insignificant financial gains are not sufficient to motivate (Simons, 1995). The strong demands for acclimatization and innovation results in organizations that only rely on enactments and implementations of predetermined procedures are not able to sustain in a continuously changing environment, indicating that formal control systems need to be adjustable and flexible for innovation and modernization (Davila, 2009).

2.2.3.5 Consequences of control

Common to all control systems is that irrespective of implementation and execution, the controls or measurements that result from it, will always influence the behavior of the employees (Ouchi, 1979). The clearer and recognizable of what the company controls or measures, the more detrimental it is as it decreases employees' own inventiveness and motivation. The given advantage of management control is the increased probability of employees acting in the interest of the business. However, there are negative consequences of this, which are divided into two categories (Ouchi, 1979). Firstly, there are direct consequences including all the monetary costs required to design and implement the management control systems such as planning and budgeting. Secondly, there are four different indirect consequences that arise due to the fact that inevitable adjustments need to be made for the control system to fit into the existing business, including *behavioral displacement*, *gamesmanship*, *operating delays* and *negative attitudes* (Merchant & Van der Stede, 2017).

Behavioral displacement occurs when the management control procedures encourage behaviors that are not consistent with the organization's objectives and particularly when the organization outlines a set of results measures that are incongruent with the 'true' goals. Gamesmanship refers to the activities that employees take to improve their performance displays without generating any positive outcomes for the organization and typically occurs in circumstances where accountability forms of control are used. Operating delays are fairly unavoidable consequence as it is related to action control and thus occur when the management constrains employees' behavior and controls their action plan before implementation. Lastly, negative attitudes relate to contradictions from employees when they experience their work environment

as substandard and consequently cause negative behaviors such as conflicts, frustrations, absenteeism and lack of effort (Merchant & Van der Stede, 2017).

	Behavioral displacement	Gamesmanship	Operating delays	Negative attitudes
Results control				
Results accountability	X	X		X
Action control				
Behavioral constraints			X	X
Pre-action reviews			X	X
Action accountability	X	X		X
Redundancy				X
Personal control				
Selecting the right people	X			
Training	X			
Workplace & resources	X			X
Cultural control				
Formal control systems	X	X		X
Informal control systems	X			X

Table 2: illustration of negative consequences of control systems (Merchant & Van der Stede, 2017)

2.3 Theoretical framework

The literature review in prior sections has presented previous studies within two predominant fields: management control and institutional logics in hybrid organizations. Findings from previous studies within hybrid organizations denote that opposing institutional logics can co-exist in situations when individuals uphold their separate institutional identities but correspondingly partake in cooperation and discussions encouraging the co-existence of opposing logics (Reay & Hinings, 2009). I believe strongly that these contributions from hybrid organizations will be reflected in xxx F.C. and its management control systems. However, previous literature on management control in sport organizations have presented narrow aspects and do not elucidate a holistic methodology to the design and usage of control systems. In order to analyze the use and adaptation of management control systems in specifically football clubs

to steer behavior in tough times, the key concepts of Merchant & Van der Stede object-of-control framework is included in order to shed light on the chosen subject.

The reasoning behind the chosen framework is that it provides a fundamental base to analyze different sets of management control and what behavior that comes out of it. This model provides an additional dimension to the study as the structure that occurs in hybrid organizations are complex and in order to in an adequate manner be able to map and examine the chosen organization's management control systems and how the undergone crisis has affected the club, it requires a holistic framework that can capture this. As the classic football club has substantial ancient and passionate pledges as well as restricted resources, it appears sensible to suppose that such associations lack refined and thorough formal control systems. Additionally, the broad practice of remunerations and reimbursement must be considered as improbable since the typical sports association relies profoundly on unrewarded engagement and consequently intrinsic remunerations such as a sense of contribution to a greater cause appear more sensible. Additionally, the self-governing and democratic system, which establishes the mainstay of the member-owned sport association, reasons any powerful hierarchical control instruments seem improbable.

The theoretical model below clarifies the operational function of the control systems, and the first line indicates which control systems are included. The second line describes which instruments organizations can use for each control system. The third line describes the conditions that need to be met for the respective control systems to function and have the impact on operations as intended. The model is based on the theory included in the study's frame of reference and thus forms the basis for the designed interview guides.

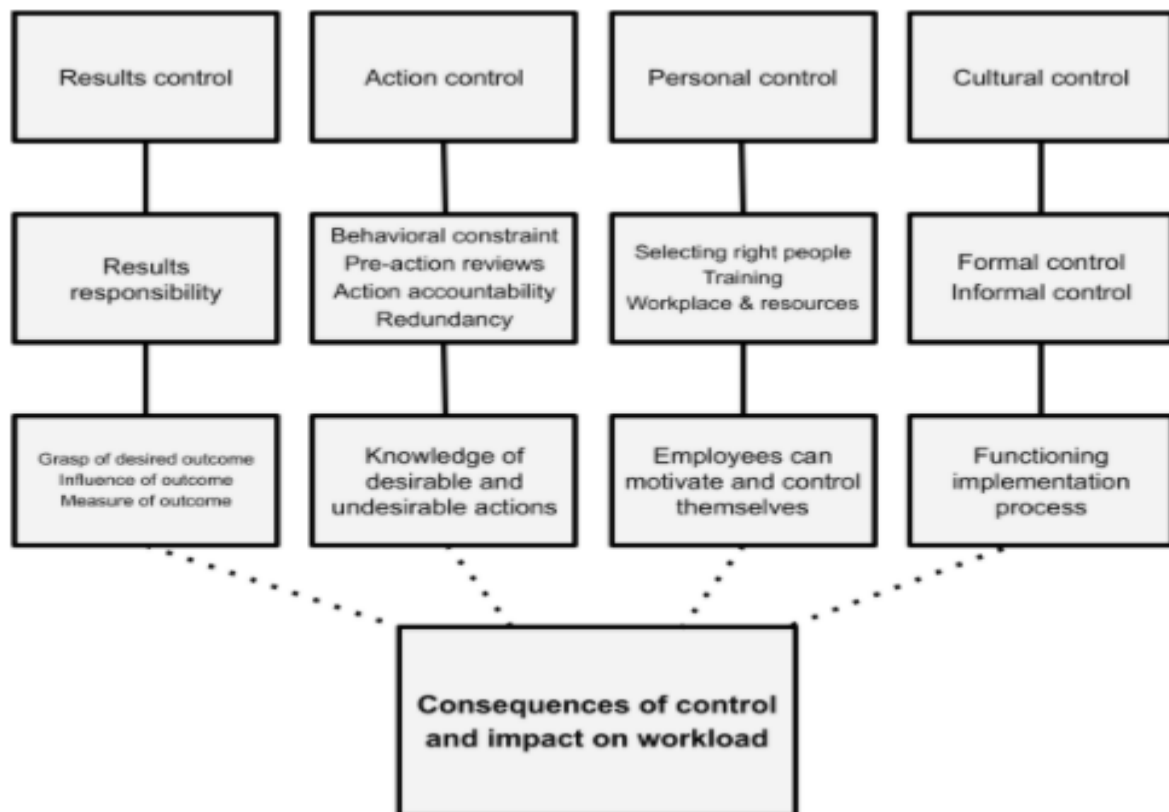


Figure 2 - illustration of control system according to Merchant & Van der Stede (2017)

3. Method

This section describes the study's methodological considerations in five parts and states how the essay process went and how the method choices are related to the essay's research question and purpose. Initially, the research methodology and the study approach will be introduced and substantiated. Second, the choice of case organizations will be presented and enlightened. Third, the data collections are presented and analyzed in section four. Conclusively, the fifth section encompasses the reliability and validity of the research.

3.1 Research design

3.1.1 Choice of research methodology

In this research, I pose the subject concerning how the practice of management control systems can manage the co-existence of sports- and business logics in sport organizations, where the idea is on an enhanced level to explore and comprehend the interaction between several management control elements. As discussed in previous sections, the research within sports related accounting is a relatively uninvestigated research field and in order to attain a comprehensive knowledge of the management control systems in sports organizations, a qualitative study will be performed as it is explicitly suitable when discovering new research areas (Ghauri & Gronhaug, 2005). Qualitative research method emphasizes the interrelationship within a specific environment and deepens the understanding of multifaceted behaviors and approaches (Bazeley, 2013). In a topic of narrow research, such as the management control in hybrid organizations, it becomes suitable to perform qualitative research as it could be challenging to gather sufficient relevant data to carry out quantitative research (Eisenhardt, 1989).

3.1.2 Case study approach

Applying the approach of a case study is suitable when examining subjects of a more multifaceted nature where comprehensive case studies are essential to understand complex circumstances (Cassell & Symon, 2004). This form of approach is pertinent for studies that ask for a thorough perception of organizational procedures within a particular environment (ibid). A single case study aims to elucidate the interconnections between significant elements that illustrate a specific phenomenon and thus approve an amalgamation of broader display of sources as it involves “observation, description, interpretation and analysis” (Bazeley, 2013). This becomes applicable to the purpose of this research as it relates to the certain environment of xxx F.C. and the practice of management control in the organization. Moreover, if prior research is considered biased or fragmentary, applying a case study may be desirable to attain

a further holistic methodology, which is apt in this research because of the infrequent current studies within the sport area.

However, there are other research techniques and designs that may be suitable for this study. Applying a quantitative method would produce more comprehensive outcomes but since the effect is less painstaking understanding as well as less deep perception in an unexplored research area, I believe the advantages of a qualitative research method overshadow the disadvantages. Furthermore, implementing a multiple case study could also be appropriate for the aim of the thesis as it provides fundamental knowledge while still producing some widespread conclusions. However, undertaking this with the existing time constraint would prevent the aspiration to attain a profound awareness and comprehension of the research question.

As the aim of the study is to use current theories and findings to build a theoretical framework that contributes to the fundamental displays for how hybrid organizations and especially professional football associations use control systems, the study's research approach is an interaction between the inductive and deductive approach, so-called abductive approach, as the focus is on identifying the underlying pattern of how football clubs use control systems and how it affects employees' work situation (Bazeley, 2013; Alvesson & Sköldberg, 2008; Dubois & Gadde, 2002). Primarily, an image is shaped of how professional sport clubs are managed and what authorization the employees have in decision-making processes. Subsequently, different concepts are reviewed within the topic to choose pertinent concepts that form the basis of the framework. This frame of position, together with a designed theoretical model, shapes the foundation for the research's interview questions. Conclusively, comparisons and conclusions are drawn between collected empirical data and chosen theory. Thus, an interaction between the empirical reality (induction), and the theory (deduction) is used (Alvesson & Sköldberg, 2008; Söderbom & Ulvenblad, 2016; Bazeley, 2013; Merriam, 1998).

3.2 The football association xxx F.C.

With the research question in notice, I pose to discover an appropriate establishment that could shelter both the subjects of management control systems and the issue concerning opposing institutional logics within sports clubs. The case organization in this study has been selected according to three conditions: (1) established a sports club that is competing on a high level in Swedish football, (2) aiming for further growth both financially and sportingly, and finally (3)

experienced a structural change in the organization. Consequently, the organization that has been chosen, xxx F.C., fulfill all these conditions as they are acknowledged as one of the largest professional football clubs in Sweden alongside having a brand that is eminent that conjures emotions relating to the sporting performances and the resilient culture that complements this. I argue that the existing competing culture would highlight the possible encounter between the different institutional logics, which should likewise be reflected in the manner the club is governed and therefore be an appropriate organization to research.

3.3 Data collection

The method for gathering data should follow the choice of study approach and the overall aim of the thesis (Samuelsson, 1999). However, when choosing a study approach, there are different methodological approaches where the nature of soft or hard data as well as qualitative and quantitative methods exists. To attain the data necessary, one can perform interviews, direct and indirect observations and archival records (Yin, 2009). The chosen method for data collection in this research was primarily semi-structured interviews from the period of September to December 2021 and complement it with additional documents. Including a wide set of interviewees facilitates on a larger scale my grasp of the phenomenon and consequently give a more exhaustive insight and better understanding of the organization's management control systems. As there are different stakeholders involved in the football club, incorporating as many of them as possible in the research is fundamental in order to restrict the likelihood of neglecting or excluding any pertinent discoveries. Consequently, the risk of potential bias in the data collection is limited by interviewing numerous and highly knowledgeable individuals from diverse perspectives and different roles within the organizations where everyone is involved in the daily operations (Eisenhardt & Graebner, 2007).

The choice of a semi-structured interview technique implied a predetermined set of broad questions linked to the study's problems and purpose allowing openness towards follow-up questions to increase the understanding of the chosen subject (Söderbom & Ulvenblad, 2016; Merriam, 1994). All interviews were performed in a setting without interruptions and were recorded as well as transcribed afterwards in order to capture all the interviewed data. Furthermore, to make sure that the interviewees felt comfortable and spoke unrestrictedly, the interviews were conducted in their native language, which is Swedish. The interviewees as well as the organization will be anonymized because of the media spotlight and consequently the

organization will be named 'xxx F.C.' and the interviewees will be referred to by their corresponding title.

3.4 Data analysis

Processing the data collected and focusing on how it should be interpreted in order to detect any gaps in the results is of large and significant importance (Eriksson & Wiedersheim-Paul, 2011). The analysis of collected primary data is based on the chosen theoretical framework and the interview questions are divided into four categories based on the theoretical model: *result control*, *action control*, *personnel control* and *cultural control*. To capture what the study aims to investigate, a thematic approach has been chosen as it provides a robust structure in the analysis work (Braun et.al, 2016). After the completion of each interview, a transcription of what has been said was made where the idea is to make it easier for the interviewer to read literally what has been said and take out quotes (Gillham, 2008). Furthermore, the analysis work is based on semantic expressions, meaning that the analysis is based on the obvious meaning expressed by the interviewee and places therefore less focus on underlying sentences (Braun et.al, 2016). Rather than looking at coded parts, the interview-transcript should be considered as a whole text and therefore each theme discussed in the interviews is classified in line with the research question. The analysis of the underlying data happened through manual content analysis which means that it was analyzed both question by question but also category by category, which results in a more overall picture and understanding from a hermeneutic view of knowledge (Jacobsen, 2002; Söderbom & Ulvenblad, 2016).

3.5 Research quality

An incessant encounter when doing a study is to have upright quality and trustworthiness in the data. Researchers regularly practiced different measures to assess qualitative research, where for example Denzin & Lincoln (1994) propose internal and external validity, reliability and objectivity for assessing qualitative research. However, Morse et.al (2002) claims that this form of assessment cannot be used to assess constructive studies. Instead, Lincoln & Guba (1985) suggested trustworthiness as a method to validate the research quality. Underlying the trustworthiness, the authors further suggested four separate criteria, viz. *credibility*, *transferability*, *dependability* and *conformability*, where they claim that clarifications and conclusions should be checked from these standpoints in order to attain trustworthiness of qualitative research.

Credibility of explanations is a crucial concern of data analysis, where the aim is to answer the question of how corresponding it is between the discovery and reality and how capably the examiner precisely recorded everything (Lincoln & Guba, 1985). In this study, credibility has been enabled and improved by implementing a method that is as precise as possible, where trust with participants has been built through formal meetings and findings discussed with people from the organization alongside my tutor.

Transferability refers to assuring the findings of the collected data originate from faultless information from respondents and how transferable the outcome is to another environment (Lincoln & Guba, 1985). This has been attained in my research by cross-examining executives from different units within the organization in order to get an all-inclusive interpretation of the club and its management control.

Dependability appertains to the reliability which refers to the accuracy of the selected research method and to the extent other researchers would attain similar conclusions by duplicating the study under similar circumstances (Winter, 1973). Based on the case study design, it might suffer from the incapability to be universal and generalized and it upholds to be a complicated framework to apply due to the possibility of the discoveries being prejudiced by the authors' interpretations as human conduct is dynamic (Yin, 2009; Merriam, 1994). Reliability is difficult to achieve in qualitative research because it is impossible to freeze a social environment and the conditions that apply at the start of a special study (Bryman & Bell, 2005). However, this is ensured by regularly examining and evaluating personal interpretations together as well as by using predetermined interview templates and follow-up questions that are only intended to provide increased understanding with all interviews being recorded and transcribed (David & Sutton, 2016). Any misunderstandings were moreover, upon request through e-mail, explained by the interviewee at hand.

Conformability refers to ensuring the study's discoveries are from the knowledge and beliefs of the respondents, in place of researchers' partialities and features (Lincoln & Guba, 1985). For qualitative research, this means to diminish the outcomes of the presence of bias, and to subjugate this issue, arguments have been postulated in section 3.1.2 above to motivate the case study selections for this particular research. Throughout the research procedure, constant communication has occurred with xxx F.C., to evaluate the precision on my observed

interpretations, together with my tutor to discuss the writing progression, with the data being coded systematically based on the chosen framework in the empirical and the analysis sections.

4. Case findings

This chapter showcases the findings from the case study and this chapter is alienated into three segments. Firstly, concise background discussion concerning xxx F.C. is specified. Secondly, each control system is presented based on the theory model, and finally, the effects of control will be described.

4.1 Background of xxx F.C.

Swedish football enjoys a protuberant position in Swedish society and originates from an ancient tradition of voluntarism and egalitarianism, where football is perceived as being influential to social welfare (Stenling, 2014). xxx F.C. is one of the country's leading football associations with a professional team competing in *Allsvenskan*, the highest ranked league in Swedish football. The club was founded in the late 19th century as a peer association and along with the sporting success over the years together with the commercialization of the sporting industry, the organization has turned out to be one of the largest brands and well-known football clubs in the country.

The organization of xxx F.C. includes the male elite team, female elite team, academy department for kids as well as corporatized associations including activities connected to the stadium and a performance center. The male elite team compete currently in *Allsvenskan* where it has over the last couple of years been a top six team and the female elite team competes in *Elitettan*, second highest ranked league in Swedish female football. The organization has approximately 75 employees, containing professional football players, coaches, physicians as well as administrative workforce. The headquarters are located in the home stadium, where the administration personnel work alongside the operation of the restaurants, conference rooms and kiosks.

The almost 2200 members are the majority owners of the club and consequently is the highest decision-making body in the annual meetings in xxx F.C. The association members influence both the sporting and the corporatized organizations, by electing board members that work with major issues and are responsible to develop the club further. Over the last few years, the organization has experienced several changes of management, where the club has faced turbulent times with considerable organizational transformations. Several people in important positions in the club have left the association at the same time as the previous chairman has been openly criticized for having run the organization inappropriately. There has been a

vacancy in certain leadership roles where the massive problems that have taken place behind the scenes have led to major organizational changes in the club.

4.2 Object-of-control-framework

4.2.1 Results control

All individuals with managerial roles state that they are moderately responsible for the results of their respective departments. As the operations in football is season-based in xxx F.C., with the league season going on from March – December, most of the planning is on a yearly basis where the sport-based targets together with the financial targets are of significance. The main instrument used to control the finances at the club is the budget, which the CSO perceives as “a strong instrument because it helps them to compare actual outcomes with expectations, where they annually have set goals and key figures that they strive to achieve”. He explains that the budget is used as a controlling tool where this specific diagnostic system is a tool for target setting and performance evaluation. The budget structure is split in two separate parts where one covers the expenses for the Sports Unit and the other estimating the revenues as well as the expenses generated by the corporatized and the operational organizations. However, the implementation of the budget has previously been vague as the CSO explained:

“The budget is an important instrument; it consists of costs related to the cooperative activities and the sports activities. It is the result you always want to achieve and what you strive for. But it has not been used properly before in the organization. The main aim of the budget was that it should look good at the annual meetings, and it was very much ‘okay, we run this business, it is well-known, and we know what things will cost’ and then there was not so much follow-up on it.”

The follow-up method appears different depending on who you ask, where for example the person responsible for sales in the organization states that the follow-up takes place continuously during the week. On the other hand, some others claim that there are slow follow-ups and in some cases none at all.

“I have budget responsibility for my part of the business that is more focused on the expenses, but during the time I have been employed in the organization, we have not had any follow-up on it. A budget is made for next year and there

will be no more of it really. We have not had any follow-up and it may have a lot to do with the turbulence that has been going on in the organization for a while.”

The head of the academy continues on the same path and explains that the follow-up of the budget did not exist in the sports part.

“We have established budgets before, where we had one format for the sport and one for the other part of the organization. However, we have not had any follow-up at all during my almost 20 years in the organization. I think this is something that is needed even if I work in the sport to find out what the situation looks like and what is missing. It's beneath contempt.”

The culture existing in sport and the great dependence on sporting success makes it difficult to have a long-term focus as the performance on the football pitch can fluctuate. With the introduction of an elite license by the Swedish Football Association, in order to ensure that the professional clubs in the league uphold a sufficient level of financial steadiness, further entails the importance of having financial control. Implementing a budget is perceived as a method that makes xxx. F.C. look ahead and it is a goal that the entire organization should strive for, where the employees can take part in the budget and thus get a structure on how they should act and what they should do to achieve the set goals. However, the club's goal and result focus has been affected due to the pandemic and that has contributed to an increased money focus for the football club.

“For the last year and a half, it has been about staying afloat and just saving the organization and you have been forced into that corner and accepted it. I feel that we have worked short-term and tried to save the budget where the economic aspect has become even more in focus. It takes time and energy from employees.”

Furthermore, one associate mentions that the focus on the budget in xxx F.C. induce that you as an employee get clear directions on what is required of you but points out that this way of doing things also brings negative consequences.

“Previously, I had no stated goals and no stated responsibility for results. I had no specific tasks. I was involved in selling to reach numbers simply. It was for me to do as much as possible, but I had no stated goals. Now, I have a budget that must be met where my obligation is set, and this is exactly what I see benefits from. I see it as an incentive on a personal level and I know what I am working towards where I also know that it is an extremely tough goal to achieve. Personally, however, I do not feel satisfied with the approach to which the budget is presented and mainly due to two reasons. 1. the existing system involves a lot of hand-laying to obtain figures and 2. that the organization constantly wants more and more and this leads to a work climate with high pressure to meet the goals. It takes a lot of effort. In a way, it is as if it becomes a competition against oneself to try to reach the goals and it can be pressing sometimes when one knows that it may not come in as one had intended. Then you cannot do more than your best, the day has no more hours. It is clear that it is a stressful environment when we have a time pressure where 95% of everything should be ready before the season begins so I have to work a lot of overtime during these times because the customers we have want a return on their investments.”

That the employees share the view that the results control mainly affects the workload negatively with the great focus on meeting the set budget goals, has to do with, according to the CSO, that the employees do not really understand the difference between budget and what other goals the organization has.

“I think what we have a problem with is making people understand the difference between budget (which are forecasts of what we want) and what other goals we have that are outside the budget. And it is almost as if the association has a hard time distinguishing between who is responsible for something and who is responsible to carry things out. Many people do things that they think are fun but miss what is really important and therefore lead to time pressure.”

However, most employees in the sports department experience that despite the turbulence that has taken place, their work tasks have not been negatively affected, and instead have been similar routines and rules as usual.

“On our side, it is the head coach who has the main responsibility for what happens in football together with the sports director and it has always been so and will also be so. Although it has been turbulent in the organization, the way we work has not been significantly affected. There are the same routines. We have had similar measurements as before which are based on sporting results, how many players from the academy we get, national team, physical tests and statistics.”

Furthermore, in the case of individual performance targets, this does not exist in xxx F.C. at the moment on both business and sporting side, where there are instead general performance targets for a whole department, for example that the marketing department should sell x number of products. Thus, they are not individualized in that way. The CSO claims that individual performance targets are not a major motivating factor, where he instead motivates the employees in describing what role they have and allowing them to comment in the budget work. He emphasizes that the organization is so small that it becomes difficult to motivate the employees through, for example, promotion and there are also no monetary bonuses involved apart from the football players and specifically those who have managed to negotiate it in their contracts. This is something some employees agree on where they believe an implementation of individual performance targets and rewards for achieved goals impacts the working climate negatively.

“With individual performance goals, competition arises where you fight to get things that might go against someone else in the organization and this means that it becomes a situation that makes you constantly compete against each other, and conflicts arise. I prefer collective bonuses because it makes the organization move forward, which we need in this current situation.”

When it comes to football players' performance measurements, it is usually physical and statistical tests that are carried out. The most common is that the players have an individual

performance-oriented physical program where different characteristics must be improved depending on which position they play at.

“There is a multifaceted program, especially for the professional football players, where sports managers set different individual goals for each player during the pre-season and during the build-up training. These are specific individual goals on what to improve and are extremely clear. It is a very complex pattern where we have a head coach, fitness trainer, physiotherapists and doctors. It is completely individual for players what to focus on during different parts of the season. That's how you make ongoing reconciliations, and each player also gets a full evaluation per season in addition to the ongoing reconciliations.”

4.2.2 Action control

When asked if the club has introduced any physical or administrative barriers for the employees, most claim that it is difficult to identify some, as they have been quite vague and unclear. Many believe that there are no stated rules within the organization, where they instead refer to their job description and use it as a framework for what they may and may not do. A common phrase is "freedom under responsibility" and it is something that many feel is in line with their daily work. It is mostly unwritten rules that exist, and as an employee you have to use "common sense" to find ways. On the other hand, there are specific rules in the sport in which all the players and coaches involved in Swedish professional football must adhere to, for example the ban on betting on football matches.

However, with regard to policies and rules, those responsible for sports state that this exists. According to the academy manager, the club has different policies and rules, where the coaches follow and then bring it down to the players.

“We always go through the policies that exist in the sport and the training methodology we use, and it is always explained to us that it is not vital not to win all matches, but the important thing is to achieve success on the football field as much as possible. Of course, we want to win as many matches as possible, but it should not happen at the expense of us not following our methodology and playing a different style of football. We in the sport push very

hard for all of us to understand what we want and demand from each other so that we can later pass it on to the players. It's like a school, it's an education that can lead to a very high-paying profession in the future if you do things right.”

Regarding the review of the employees' work and planning, many state that it has been a very unstructured organization in the past where there has been no clear framework to follow. The current CSO agrees with this and further developed it by saying:

“Before, there was a lack of plans, and the organization has been so activity-driven where operational events such as transfer sales has made the club function and over the years it has been a very reactive organization.”

The great focus on results within the organization has meant that they have simply chosen to focus on the results, and many have experienced that there have not been various reviews that make them know that they are doing their job correctly.

“Lack of resources and lack of stated tasks have meant that today I do not know if I am doing my job correctly. We have kept things together a lot within the organization and it is a compliment to everyone who has worked in the club in this difficult time and ‘bite the bullet’. If we had been a traditional company, I think the company would have gone bankrupt, it has been so bad.”

Furthermore, the club, like all sports associations, has the principle that they should not be religiously or politically bound and should always be neutral. The CSO feels that there are many policies and many areas of responsibility implemented in the organization but emphasizes that the rules are not clear enough for both sports and business. Additionally, some experience that the lack of processes and rules leads to a higher workload, not least for those who work in the finance department.

“I feel that there are no clear rules about procedures, and this leads to a lot of the problems landing in our hands, because we work with payroll, HR and finance and it leads to us having to do unnecessary work all the time.”

The leaders within xxx F.C. believes that it is relatively easy to convey to their employees which actions are desirable and not, where some believe that it is easy because it is just a football club and that everyone therefore understands what is expected of one. The employees experience great freedom in their work, where much is up to themselves and there is great freedom in rules and regulations. The current CSO believes that it is easy to convey directives but that employees do not always perceive the information as it was intended and therefore emphasizes the importance of constantly clarifying to employees what is expected from them, what resources and support functions are available within the organization and how and when they can get help from them.

“Yes, it's pretty easy (to convey what actions are desirable and not), but then I'm not sure what behavior I get out of it. After all, there are only two ways to do things, through group meetings or individual meetings, and right now we do both. We are in the middle of a process, and I know that it will be difficult for many because there have always been excuses before, for example how you feel and all that, but now there are no excuses.”

This feeling is shared by other employees within the organization, where one who is responsible for one of the corporatized companies in the club claims that the current approaches are manageable but at the same time challenging, where they use the word-of-mouth method to find solutions.

“Some associates are easy to convey, and some are more difficult. I try to adapt to the individual and find ways how I communicate to different people. I talk to my employees and when they do something good, they get to know it and if they do something wrong, I show what I want and then follow up the result later on.”

Furthermore, many believe that their assignments previously felt scattered, something which in their eyes should have meant that the managers would begin to question the way in which they present information, and this has been felt by many to be lacking. Many believe that this has made them experience stress and a high workload as a consequence of this and has led to great uncertainty among many within the organization.

4.2.3 Personal control

Moreover, all respondents stated that it is not difficult to recruit employees and believe that it is due to the club's social status and good reputation. The fact that many apply to get a job at the club is considered as a positive thing by the managers, but some believe that it sometimes leads to failing to hire people with the right skills.

“I find that it is not difficult to recruit people, we are a big club that has a great social impact on our city. I have no worries about finding staff in the sports world, there are many who want to start with us due to the success we have had for many years. The strong tradition and history that the club stands for in terms of football, it will not be difficult to find talent and people who want to work here. However, I feel that it is difficult to recruit people with the right skills in the management position and who can come in and contribute. There are a number of talented people who have left the club and instead we have had employees and even board members where you wondered how these people could get these roles in the club when they do not have the skills? A person on the board did not even know what shirt color we had, then you understand what level of professionalism we are talking about. It is the skills and having the right people in the right places what will make this organization fly again.”

However, some people who have been active in the organization during the good and bad times that the club has experienced, believe that there have been periods when people deliberately chose not to apply to the association, mainly due to the organizational turbulence that has taken place in the club.

“There have been times when it has been difficult to recruit as the association has had some turbulence which has made many people wait to apply as it felt like an insecure workplace. In addition, I think some individuals see the workplace as a more "supporter job" instead of a regular job, which provides a wrongful perception.”

Furthermore, regarding the use of introductory programs for new employees, all respondents mention that there is no clear manual to follow to clearly instruct what applies to the new employees. The respondents state that there is no concrete introductory program, something

that is also confirmed by the CSO, where the plan is not to change the way they handle it and instead will let it continue to be as it is.

“It is the word-of-mouth method that applies when dealing with new employees and this is an effective method as you quickly become part of the culture. This is normal in the ‘association world’ where it can sometimes be a bit scattered because you have a slightly different view of things, especially in terms of responsibilities and roles.”

According to employees at xxx F.C., there are no special formal reviews for the physical work environment, such as safety patrols, which are continuously followed up through workplace meetings. According to the operations manager of one of the corporatized companies that are part of xxx F.C., the focus is often on it being up to everyone to ensure that things work and that there are sufficient resources to give the employees the right work environment, as there is not a clear structure around this. The club has used a system called *Help24* which ensures that the organization lives up to the minimum level in work environment legislation. On the other hand, due to the large staff turnover, it has constantly become cluttered, and consequently they do not have time to ‘start’ the work environment improvement because once they do, the staff has been replaced again. Lack of structure is a phenomenon that is clearly addressed by the respondents, where a person who worked within the organization for a while formulated it in this way:

“The system support available in the organization is, to be honest, quite poor as communication between the various departments is low. I am not saying that there is a shortage of staff, but it is more that the system does not sit and leads to personal control becoming difficult.”

All respondents, on the other hand, agree that the vast majority of employees have an ability to control and motivate themselves. Many state that most employees, despite a high workload at times, enjoy their job, which is a motivating factor for them. The reason why they feel this way is, as previously mentioned, the love and the emotional connection that many have to the club. The current academy manager continued by saying:

“Yes, there is an inner driving force and the feeling that you have to take great responsibility is what drives us forward. It is an ego-tripped world, so to speak, football is not like a regular job where you work 8–17, instead it is an interest you have and is part of your lifestyle. You are open to new knowledge and there is no one who claims to know everything, but instead it is all about developing and finding new ways forward. You lose credibility if you are not open to this.”

The respondents share the opinion that there has always been a good working climate, but that perhaps the incentives have not been top notch. On the other hand, many agree that it is the additional tasks you take on that are the reason for the high workload, an opinion that the sales manager shares:

“Yes, I feel that many have an inner drive and motivation as they see xxx F.C. as an institution and it is precisely this, together with constantly having a fighting spirit that has driven me forward. However, this has resulted in me taking on more tasks than what I can do and that is mainly because it has been understaffed for quite a few years now. In addition, as it has been quite unclear in the way we work in the organization, it has meant that there have been a lot of ad-hoc solutions.”

4.2.4 Cultural control

As previously mentioned, xxx F.C. went through a turbulent time where a lot has happened that shook the organization. The constant change of leaders has meant that many have felt that there has been no form of formal control in the organization, where all interviewees believe that there have been no clearly stated values. Everyone who has been interviewed has more or less emphasized that the rules of procedure have been diffuse, which has led to a feeling of distrust.

“Values have been lacking during the years I have worked in the club. I have an opinion that we once had keywords, but what the content was is unclear. I understand that we ended up here because we have had many management changes and I understand that it could not have been long-term thinking. I think if we had the long-term values in place it would contribute to a fundamental security in what we do, but now it has resulted in me always asking myself questions about what I personally think is good for xxx F.C., and it has become

a race where everyone unfortunately do not choose to do what is best for the club and instead choose to think about how it would be best for them.”

An employee who joined the organization recently has exactly the same approach as the others and says that the lack of values did not make the run-in period so easy.

“I have not heard or seen any formal core values during my time here and when I started, there was no introduction to what the organization stands for. It is not so clear, and I get the feeling that it has been much clearer in the sports part mainly because there has just been such a big focus on it.”

However, respondents from the sports department claim that values have existed that have permeated the club since it was founded, but that it may not have been seen and written down.

“Joy, fellowship and friendship have been with us constantly, the club has the 'friends' in its name. On the other hand, I think it has been communicated far too poorly internally and has been so all my years and that is what I think is why many parts have collided. Then we have made very good sporting results for many years, where we have been involved and competed in the league, but the rest of the organization has not managed to keep up, hence the high staff turnover and negative work climate. I am from the city, so you hear from others how bad we are at many things that do not really concern the sports that I am responsible for, but instead people mention the lack of management and control that exists in the club.”

Regarding informal ways of control, there is a special well-known spirit that is conveyed to everyone within the organization through the fact that many often talk about it and that it eventually becomes a self-fulfilling prophecy. However, the huge passion people have for xxx F.C. results in recent events, such as a football game or a transfer of a player, impacts the mood at the workplace.

“These emotions are a part of the culture in the organization and leads to the creation of an open work environment with a lot of discussions. Everyone has a huge winning mentality and are sore losers but at the same time it is thought-

provoking because everyone sees football in different ways, and it is interesting to take part in other people's opinions.”

Furthermore, an employee also pointed out that it is difficult for an employee to continue working if he or she is not happy with the culture, as well as that it is a very positive consequence if the employee is happy and works in accordance with the culture. Within the organization, a collaborative culture is sought, which means that the employees work towards the same goal and create a ‘we-feeling’. In this way, they can benefit from each other's skills and reduce the total workload. The respondents state that there was a time in the organization where there existed a culture that meant that managers had no power in decision-making processes. Instead, the former CSO controlled everything with a centralized organizational structure. The current CSO agrees with this and sees this as a reason why some within the club are unsure of the way they should handle things today. The sales manager continues by expressing that the existing culture has a very positive impact on the work climate but also highlights that the lack of leadership has had a negative effect on the organization and the governance of it.

“It has always been a good working climate during all my years here. We have helped each other in this organization in many situations and there is a good atmosphere between us. However, the culture has been negatively affected given the turbulent time, where people left the club and we had no one to ‘propel the ship forward’. Instead, it felt like we were rowing our own boats. I've had 17 bosses in a few years, and you can imagine how insecure it is when people pull in different directions. You looked after your own good more than the good of the association, which means that many take on responsibilities that they do not have and 'take the chance' so to say. This does not affect the association and the companies directly, but instead a culture arises where it becomes normal to talk behind each other's backs and this really did not exist when we had leaders here.”

The current CSO points out that as a person in charge you can work a lot with the culture and to get everyone in the business to join them in their journey towards a more commercialized football club. Furthermore, he believes that it is all employees, from top to bottom, who are the

bearers of a culture as football involves so many different stakeholders who want their share of the pie.

4.3 Consequences of governance

Employees agree that within xxx F.C. there is a framework that gives them the mandate to participate in change processes and provide opinions and thoughts that they consider important. The sales manager expresses that the existing culture has a very positive impact on the work climate and emphasizes freedom as a major reason for his perceived feeling. However, many feel that this has been lacking in the past, due to the centralized structure that prevailed, and this has led to the current CSO choosing to change the way the organization is operating in the hope of making the employees feel a sense of participation. According to the head of operations, problems are often created when changes occur against the will of the employees and claims that the key to successful changes is that it is communicated to the employees in a way that makes them find a well-functioning way of working.

Regarding the attitude to organizational change, the employees agree that it varies a lot, partly between individuals but also on what the change means. The sales manager believes that there is a climate where many supports organizational changes and become positive as soon as they feel that the club is heading in a good direction, something that the CSO also agrees with but highlights that there may be opponents.

"Right now, many are positive because it has been so turbulent for a while. There is a greater insight now that we have to do things differently. I and the board want to commercialize the club in a different way, but I'm not sure everyone within the association thinks what we actually see is actually needed. There is a gap in the analysis that we need to review "

The head of operations shares this opinion, but at the same time believes that better continuity is needed in the club to give the employees greater security in their work as many are tired of all the changes.

"The information that is communicated regarding future changes is difficult to interpret as many do not really understand what it means in practical terms, which gives rise to unnecessary stress and contributes to a higher workload.

Many people are worried and nervous about these changes and therefore do not like it. Some counteract these by trying to slander and try to get rid of people within the organization.”

However, these perceptions are not perceived to be the same within the sports department. Many in the sport believe that the organizational changes that take place on the management side rarely affect the way they perform their work and consequently it does not occur to a greater extent that employees oppose changes that take place.

“We have not experienced and been affected by the turbulence that has taken place in the same way within the sports department. We do not operate in the same way as on the business side, there are no new procedures on how we handle our work just because new people enter the organization. Here, everyone works to make our first team look so good, there is turbulence on the side, it does not affect how the training looks directly and the conditions to get the players to perform at a high level do not change. As I said before, it has been exactly the same routine and the same procedure that we have always been doing despite the fact that new management has come in.”

5. Analysis

Below is a discussion of the study's empirical data in connection with the theoretical frame of reference. The analysis is based on the study's theoretical model and thus the four control systems are presented separately. In each section, parallels are drawn to the consequences of the various control systems.

5.1 Institutional logics in crisis times

As outlined in section 2.1.1, institutional logics in football clubs can be perceived to co-exist in a somewhat undisturbed way as Goodrick & Reay (2011) claimed. The empirical findings from xxx F.C. indicates the existence of two separate logics within the organization: a sports-based logic and a business-based logic, where the logics interact but at the same time work separately from each other. In line with the chosen theoretical framework, the institutional logics that exist within the club will be interwoven with Merchant & Van der Stede's (2017) object-of-control framework, where the four separate control systems will be analyzed in relation to the two logics.

5.2 Results control

Merchant and Van der Stedes' (2017) theory of results control implies that the management of a company sets goals for the employees which they then have to achieve, where this form of control is used to guide and motivate the workers. It allows great freedom in the work process itself and consequently indicates that it is not to directly control behavior in the execution of a task, but instead it is that the goals are achieved. In the empirics, it appears within xxx F.C. a certain form of results control is used where both managers and responsible employees are assigned a certain responsibility for results. However, a strong centralized organizational structure has existed in the organization for a long time where the CSO has had *ultimate* responsibility for results at the club, which is in line with findings from Hoyer et.al (2006). Many employees believe that the lack of clear guidelines has meant that the responsibility task has been imprecise. Lack of time and a weak follow-up process have led to employees not being able to work with all goals but having to prioritize what they consider to be most important.

In order for results control to have more positive consequences than negative ones, three conditions need to be met according to Merchant & Van der Stede (2017). The first condition, which means that the business must know what results are desirable, is fulfilled in part, in the form of guidelines on what the purpose of the organization is, i.e., to achieve sporting success

and financial stability to get the elite license. The great dependence on sporting success makes it difficult to have a long-term focus, which means that the organization constantly tries to work to achieve high-quality sporting performance. The establishment of a budget is perceived by many within the organization as vital, as it induces employees to get clear directions on what is required of them. However, given the pandemic and the constant changes at the management level, has prompted complications for the employees, in which they have been forced into a corner and accept that it is about staying afloat and saving the organization. The lack of clear guidelines has meant that the employees have not kept up with the difference between budget and what other goals the organization has and thus have had hard time distinguishing between who is responsible for something and who is responsible to carry things out. However, it must be pointed out that those in the sport feel that there is still a clearer division of responsibilities, where everyone knows that it is about winning football matches, playing good football and contributing to society. Nonetheless, with the perceived complications from the business logic, difficulties are identified in the first step in the use of results control.

Furthermore, the respondents from both the business and sports department agree that they have a relative influence over the results for which they are responsible for, which is the second condition for a successful results control according to Merchant & Van der Stede (2017). The head coach alongside the sporting director are mainly responsible for the sporting achievements, where they are responsible for recruiting players and tactical directives that enable them to win football matches. Moreover, the budget focus lately has meant that employees can take part in the budget process and thus get a structure on how they should act and what they should do, where they can find ways to achieve the budgeted objectives. However, as stated previously, the organization has had vague guidelines which has meant that the employees have not had any stated goals and responsibility for results, where it instead was up to everyone to try to reach 'figures'.

Additionally, Merchant & Van der Stede (2017) deliberates that there should be guidelines for how to measure performance and a well-designed reward system that is linked to the organizational goals. The sports department mainly uses non-financial measurements based on developments in the players' physical performance and physical shape with constant follow-ups. A measure that could end in a financial performance measure is the players' performance on the pitch in the form of performance-based bonus, although this is something that the association do not use to any great extent. However, as mentioned in the empirical data, there

is no form of individual performance measurement within the business department other than the stated budgeted objectives. Individual performance measurements, according to some, lead to the creation of a competitive environment where conflicts and a negative atmosphere can arise. Although, the lack of a performance measurement system goes to some extent against the theory put forward by Merchant & Van der Stede (2017), where they believe that an appropriate reward system should exist to retain as well as motivate employees to work towards the company's financial goals and thus generate both internal and external motivation. The financial constraints that exist within xxx F.C., together with the fact that the goals are not individual, mean that other methods must be found to motivate employees. Anthony & Young (2002) describe that an organization instead can use internal rewards. Many of the respondents claim that this will also be difficult, as the organization is so small that you cannot be promoted to higher positions or get new roles within the club. However, the employees find motivation when they realize that the work they perform, leads to the club they love can experience greater progress sporting wise and thus lead to an increased inner drive and motivation.

The organizational turbulence that has been going on for a while in xxx F.C. has in the study been shown to have negative consequences in the form of negative attitudes and behavioral displacements in especially the business department. Employees believe that the lack of clear guidelines together with the large budget focus in recent times has meant an increased workload and thus an increased risk of overriding the organization's long-term goals. That xxx F.C. during crisis times, obtaining a strong budget focus is in accordance with the findings from Goretzki & Kraus (2020) and Becker et.al (2016), where the authors claim that it is common to put emphasis on resource allocations and budget planning during tough times. On the other hand, it appears that the sports logic is most obvious in xxx F.C. as they have not been affected to the same extent by the turbulence that has taken place and that the sport itself is a part that is incredibly much easier to measure as the main purpose is to win football matches, which is in line with findings from Szymanski (1998). However, the managerial changes that have taken place recently, with a new CSO and board members that want to commercialize the football club, has resulted in employees in all departments understanding the tasks better and consequently the results control is perceived to be slightly restored.

5.3 Action control

The purpose of action control is to influence employees' behavior in order for them to act in accordance with the company's strategy and goals (Anthony & Young, 2002; Merchant & Van

der Stede, 2017). Judging by the empirical data, xxx F.C. does not make use of behavioral restrictions, which can be explained by the fact that employees believe they can control themselves. Many refer to their job description and believe that there is a lot of freedom under responsibility. Redundancy is also not used to a greater extent as the organization's budget has become increasingly slimmer due to a reduction in resources in connection with the pandemic. The responsible managers must be creative enough to find solutions that enable them to meet their budgeted goals.

With regard to pre-action reviews, there is a culture of sharing in xxx F.C. where the purpose is not to influence the behavior of employees, but to help and support each other and thereby create a positive improvement process. However, the intention and result of xxx F.C. implementation of action control differs from what is stated in Merchant & Van der Stede theory (2017) as the employees do not feel that they are examined to the same extent. The lack of formal guidelines and procedures means that employees today do not know if they are performing their duties correctly. It is up to everyone to find ways that allow the club to move forward and achieve success. However, the prevailing sharing culture that the club applies results in a positive impact on the employees' perceived workload as they are helped to a greater extent and try to solve operational challenges together.

Action accountability according to Merchant & Van der Stede (2007), refers to employees being held accountable for certain actions that have been defined by the management. An unintended conclusion, which can be interpreted to be in line with Tuomela's (2005) reasoning, is that this is easier to implement in a smaller organization, such as a football club. The managers are the ones who are ultimately responsible for their specific departments, and all employees are responsible for their own work, whether it is business or the sports department. The clear focus on results that lies within the sport, displays the strong necessity to have clear guidelines and policies, something that is confirmed in the empiric where sports managers develop tactical directives and implement different training methodologies which means they must push exceptionally hard for everyone to understand what is needed. When interpreting the empirical evidence, this type of action accountability is seen to have negative consequences in the form of behavioral displacements and negative attitudes, especially within the business department, as employees believe that the lack of policies and rules regarding work routine affects their workload negatively since there is no clear structure at work. The employees' uncertainty about this can be explained by the fact that they do not have full knowledge of

which actions are desirable and which are not, which is a requirement for action control to have the desired impact according to Dury (2004) and Merchant & Van der Stede (2017). However, with the great focus from the organization on the budgeting process, its follow-up has been minimal over the years, something that goes against findings from Watt (2003) and Ekholm & Stengård (2014), who claim that it is extremely important to have a clear budget plan with constant evaluation throughout the process in especially football clubs. The club has been so activity-driven, where operational events such as sales of football players have made the club survive and in addition, the constant rotations of executives has led to difficulties in the action accountability process.

Furthermore, the risk of gamesmanship is high, as the lack of clear structure implies that employees will want to improve their performance displays without generating any positive outcomes for the organization. This indicates that there are different perceptions and shortcomings in communication and consequently there is a need for clearer guidelines and instructions to affect employees' workload positively and that the action control will reach the desired outcome in order to be in line with the theory based on Merchant & Van der Stede (2017). On the other hand, it appears that action accountability is clearer in the sport section, where the head coach together with his staff is ultimately responsible for achievements on the football field and winning matches. As Szymanski (1998) points out, the measure of success in sport is easy as football is amongst the very few industries that have such clear indicators of who is the winner and loser, where the number of matches won, final table placement and trophies won can easily be measured.

5.4 Personal control

Personal control means that through a form of self-control, managers can clarify what is expected from the employees. By hiring the right staff as well as ensuring that the staff possess the right knowledge and ability required to perform a good job, managers can ensure that employees can motivate themselves to work to meet the organization's goals and contribute to a more efficient organization (Merchant & Van der Stede, 2017). An important aspect of personal control is that it must include a high degree of trust in order for it to function as a means of control.

Regarding the first step in the implementation process, which is finding the right people, no difficulties were identified in finding and hiring staff as xxx F.C. 's strong trademark in society

bring about high social status. The strong tradition and history that the club stands for in terms of football, has made it easy to find talent and people who want to work here. However, many believe that it is difficult to find staff with the *right skills* and that this was lacking in certain key roles in the organization, including players and coaches but also administrative workforce. It thus triggers negative consequences and has a negative effect on the employees' workload, as the lack of the right skills entails many ad-hoc solutions for filling the knowledge gaps.

Furthermore, due to the fact that there is no concretely designed introductory program for new employees, negative consequences are identified in the form of behavioral constraints when employees are not given support and accordingly there is a risk that they work in a way that is not in line with the organization's long-term goals (Dury, 2004; Merchant & Van der Stede, 2017). In the end, it affects the employees' workload negatively since, as previously mentioned, rules and instructions are often perceived as unclear and that they consequently become unsure of how to perform their work. The organizational turbulence that has taken place in recent years has made it difficult for employees to know what the organization's guidelines are, and this leads to a risk that the word-of-mouth method used towards new employees is not in agreement with what the current club manager and board want to convey. The idea is that everyone should be self-sufficient, where in this way they have chosen to streamline the organization by making sure that the staff conveys the job descriptions that exist and explains how things go, and thus no direct resources need to be spent on training. Merchant & Van der Stede (2017) claims that training increases employee's motivation as it implies stronger belief in themselves and consequently experience a sense of professionalism. However, most respondents think that it is *the emotional connection to the club*, and not training, that distinguishes the employees within the organization, where many believe that the love for their work and the club makes them willing to contribute even more.

Moreover, all respondents consider that the physical work environment has been substandard. Many people have felt the turbulence that has taken place and it has been uneasy for a long time, where it has meant long working days and a stressful environment. Lack of resources has led to challenges in terms of the psychosocial work environment, which is linked to employees' uncertainty about where the organization is headed and unclear agendas for how they should carry out their work in the right way. The large staff turnover has led to difficulties and challenges in shaping a work climate that really works, where a new form of control is constantly emerging and employees experiencing a lack of time as they take on many different

tasks and all this affects personal control. It is up to each individual to ensure that things work and that there are sufficient resources to keep up a good working environment. With the support of Merchant & Van der Stede (2017), this analysis shows that the consequences of lack of resources are behavioral displacement, operational delays and negative attitudes that negatively affect employees' workload.

However, with the employee's strong emotional connection to the club, everyone agrees that most people can control and motivate themselves, which means that the basic assumption of personal control is met (Merchant & Van der Stede, 2017). Furthermore, the employees agree that it is the tasks in addition to their own work that entail a high workload and that with the help of a clearer framework and more confidence, they could have done a better job. A similar starting point has Ouchi (1979) who believes that the clearer and more obvious it is what the company controls, the more it inhibits and damages the employees' ability to initiate and motivate. Based on the above, and the fact that employees lack clear instructions which limits the possibility of using results and action control, personal control is an area where those in charge of xxx F.C. holds a key position and can influence the work climate to make it a well-rounded and attractive organization. (Ouchi, 1979; Merchant & Van der Stede, 2017).

5.5 Cultural control

Cultural control is strongly related to personal control as it involves creating a sense of peer pressure within the company by developing a strong organizational culture. Related to cultural governance, it becomes even clearer that the norm that prevails at xxx F.C., where everyone works to make the football club achieve success both sportingly and financially and challenge for the big titles, can function as a means of control. That success is always valued means that everyone tries to work towards this. This less formal instrument can also be linked to Ouchi's (1979) clan governance theory, which states that a social consensus is required regarding values, behavior, and trust in the practice of clan governance, which can reduce the need for monitoring and evaluation. There is a consensus among the employees at xxx F.C. about delivering good sporting results and returns to their sponsors. Based on the empirical evidence, it is noticeable that there is a relatively high level of trust between the employees, which simplifies clan control as it is dependent on trust in order to function effectively as a means of control.

In addition to the information contained in their job descriptions, however, there are no existing formal forms of control in the organization, which can contribute to an unnecessarily high workload. Lack of set organizational values and visions goes against the importance of belief systems that Simons (1995) considers alongside Hofstede's (1980) acknowledgment of beliefs, norms and values as the most significant aspects that characterize the management control systems in an organization. *The nonappearance of clear values has meant that many employees have been forced to take their own paths that they themselves believe are best for the club, which has promoted a culture where everyone runs their own race.* The result of this is a behavioral displacement of the employees as well as a resurrection of gamesmanship, where the employees, as the sales manager pointed out in the interview, carry out actions that benefit themselves rather than benefit the organization as a whole. Many employees try to do things that they are not capable of just to showcase their abilities to others, but in the end it only leads to increased stress and a worse outcome. As described in the empirical section, the club would have gone bankrupt if it were not for operational events such as sales of football players. Feldman (1988) states that establishments have to establish a culture where goal congruence is achieved. Creating an environment like it is in xxx F.C. causes employees undertaking things that go against the organization's best interests and lead to the creation of a toxic environment.

On the other hand, regarding the use of informal forms of control, the respondents believe that there is a special spirit within the club which, in accordance with Malmi & Brown (2008), is implemented by the employees being continuously communicated, through the word-of-mouth method, what actions are expected from them and the desirable outcome. Based on this, it can be stated that the current culture affects the employees' workload in both positive and negative terms in the sense that it creates cohesion and a willingness to continue working because the emotional connection to the club, but at the same time that the implementation process is not fully functional and thus increases the workload. The fact that there is a strong sense of belonging contributes to employees feeling a greater individual and collective responsibility and that the club thus do not have to apply other control systems to the same extent (Ouchi, 1979). Employees who do not accept the culture have, as emerged from the empirical data, left the organization and with the support of this, it turns out that the culture in the club has not been so well functioning. The scarcity of a clear organizational culture has led to the emergence of a culture within xxx F.C. where it becomes normal to talk behind each other's backs.

5.6 Competing institutional logics?

The analysis above suggests that the logic characteristics presented in the theory section are to some extent confirmed by the empirical findings. The sport logic is found to be guiding organizational members within the Sport unit, with regards to both objectives and means to reach the objectives, despite the turbulence that has been going on in the organization. However, the business logic appears to be experiencing difficulties in guiding organizational members with regards to objectives and to some extent means to reach objectives, as the lack of guidelines and the ongoing turbulence has led to employees taking their own pathways that they themselves consider are best for the club, which has endorsed a culture where everyone runs their own contest. The ongoing pandemic has, however, led to a large focus on revenue, where the business side has had a strong focus on finding alternative sources of revenue while sports officials have been enforced to bring in new talent and sell players expensively to other clubs. Relating to Pache & Santos' (2013) nature of conflicting institutional demands, it appears as if the sports and business department are segregated and not affected in the same way by the crisis that exists in xxx F.C. The existence of the "as-long-we-win-mentality" has resulted in vaster dependence on sporting success alongside the success of selling players, which has meant that the sports logic has been in focus to a larger extent with enhanced clarity and guidelines that have enabled the organization to survive. Consequently, *it becomes evident that the institutional logics represented in xxx F.C. are heavily dependent on the sports logic and thus, both logics appear not to be in conflict with each other despite all the ongoing turbulence.*

6. Conclusions

The section begins with a conclusion that maps my findings and draw the conclusions from the conducted research. This is followed by a section on the practical implications of the study and finally proposals for further research are presented.

The purpose of this research was to answer the question on how the use of management control system configurations appear in hybrid organizations to steer behavior? The research question was answered in two segments, firstly, by observing the appearances and the co-existence of the different institutional logics present in xxx F.C. and secondly, the design and usage of management control systems in crisis times and the behavior that emerges from it. The empirical findings alongside the analysis conducted showcase that xxx F.C. is a hybrid organization with alienated business- and sports logics, where the lack of formal procedures and clear guidelines enabled the maintenance of separate institutional identities, despite the fact that the two logics operate in the same workplace.

To answer the research question, I drew upon Merchant & Van der Stede's (2017) object-of-control framework as it postulated a holistic and all-inclusive model, including both formal as well as informal form of controls, delivering comprehension in how different control systems are interconnected and impact the behavior of the employees. The case findings from xxx F.C. confirms the existence of the four object-of-control stipulated by Merchant & Van der Stede (2017), however, the function of the control systems appears to be different. Specifically, my findings highlight the strong appearance of cultural control with the special spirit that permeates the entire business within xxx F.C. The strong emotional connection many have to the club has meant, despite all the problems that have arisen, that they have chosen to stay and continue to do their job. The lack of clear guidelines at all levels within the organization has made it difficult for the other objects of control systems to really be in focus, which is understood to be crucial for any type of organization (see for example Langfield-Smith, 1995), has resulted in the occurrence of behavioral displacements, gamesmanship, operating delays and negative attitudes within the football association. The study shows that the lack of detailed job descriptions and areas of responsibility, means that employees cannot perform their jobs in the same way without certain things being de-prioritized and the emergence of ad-hoc solutions. One consequence of this, as the study concluded, is that employees do not have any individual performance targets. This means, together with the fact that the organization does not provide

rewards when the goals are achieved, that the actual purpose of performance management to control and motivate the employees is not achieved. These two factors in turn contribute to the positive consequences not being achieved but instead leading to negative consequences such as increased stress, which has a negative effect on employees' workload.

Furthermore, the contextual setting of our case study in the form of a hybrid organization is an area that has remained unexplored in prior studies within management control systems. Consequently, this thesis opens up a new perspective within the field of management control systems and showed how an ongoing crisis impacts the co-existence of competing institutional logics, where the heavily dependence on one logic implied to a lesser extent the existent of conflicts. Previous literature has mainly concentrated on tensions and competition between logics where these conflicts become even more apparent during turbulent times, however, my case findings suggests that the relationship between the logics does not have to imply conflicts, where instead they can co-exist as a consequence of the heavily dependence that occur of one main logic as the organization would not be able to operate without it. Moreover, previous findings have not specifically examined the management control systems and its potential role in this, where my findings suggest that the design and usage of management control systems in xxx F.C. have implied a stronger and a clearer focus on sporting performance as the lack of guidelines within the business area has meant the organization today being heavily dependent on if the team can score goals and win games, thus, be in line with findings from Goodrick & Reay, (2011).

The contextual setting for the chosen research question is a relatively unexplored area in previous research within hybrid organizations and especially football clubs. The appearance of crisis and how this impacts the different institutional logics alongside the usage of management control systems and how this appears to impact behavior within the organization. However, I believe it would be interesting for future research to consider other types of professional sports organization, where it does not have to be football-related, in order to explore new interesting research area within hybrid organizations and learn about the inherent conflicts between different institutional logics. It would be interesting to learn how occurrence of turbulence and constant managerial changes impact other sport organizations and see if the consequence of control implies negative behavior in the form of behavioral displacements, gamesmanship, operating delays and negative attitudes from the employees.

6.1 Limitations

As the study only deals with one case company in a particular industry, I am aware that the generalizability of the study is limited. The football industry is one of the few industries that has a complex structure, where all associations and organizations active in the industry have different ways in which they are controlled and operate. With the aim to investigate a relatively unexplored area, such as management control systems in a hybrid setting, the choice of doing a single case was considered to provide a holistic and all-inclusive perception of the chosen subject. Furthermore, the study was conducted within a Swedish context, which may not be characteristic for other countries or sport in general.

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