

GENDER BUDGETING IN SPORTS

ICING ON THE CAKE?

OSCAR LUNDQUIST

LUKAS ÖBERG

Master Thesis

Stockholm School of Economics

2022



Gender budgeting in sports: icing on the cake?

Abstract:

This study seeks to explore what role the budget has in supporting gender equality. By adhering to sports management literature's concern for gender inequality in sports, and how it can be linked to resource allocation, we build upon the concept of gender budgeting through a budget's different roles. We investigate Riksidrottsförbundet through an exploratory single case study where semi-structured interviews with employees close to the budgeting process have been conducted. This thesis makes two main contributions. First, we contribute to accounting and sports research by integrating sports management's call for gender equality, showing how accounting, sports, and gender issues become an important research field that can solve large societal issues in terms of gender inequality. Second, we contribute to the research on gender budgeting and how different roles of a budget are used in supporting gender equality in a national sport governing body characterized by a dual identity – both acting in the place of a sports authority and being the spokesperson for the independent sports movement. This dual identity could help uncover whether gender budgeting is an “icing on the cake”.

Keywords:

Gender equality, gender budgeting, budget's role, sports organization, resource allocation

Authors:

Oscar Lundquist (41799)

Lukas Öberg (41785)

Tutors:

Martin Carlsson-Wall, Department of Accounting

Examiner:

Department of Accounting

Master Thesis

Master Program in Accounting, Valuation and Financial Management

Stockholm School of Economics

© Oscar Lundquist & Lukas Öberg, 2022

Acknowledgments

First, we would like to thank our interview participants for being a part of our thesis. Without their contribution, this thesis would not have been possible to write.

Secondly, we are very grateful to Martin Carlsson-Wall, Associate Professor at the Department of Accounting for his guidance and valuable insights. His passion for students was shown throughout the whole process, and his expertise was highly appreciated. We also want to direct a thank you to Lukas Goretzki, Professor at the Department of Accounting for valuable seminars and extra support.

Last, but not least, a big thank you to our family, friends, and girlfriends who throughout all our student years supported us. This one is for you!

Stockholm, May 2022



Oscar Lundquist



Lukas Öberg

Definitions

Gender budgeting: means that the gender equality effects of the budget policy are evaluated and that revenues and expenditures must be redistributed to promote gender equality (Regeringskansliet, 2019).

Gender equality: women and men have the same rights, responsibilities, and opportunities in all areas of life, whereas the overarching goal of gender equality is that women and men are to have the same power to shape society and their own lives (Jämställdhetsmyndigheten, 2022).

The Swedish Sports Confederation (Riksidrottsförbundet in Swedish): the overarching umbrella organization that lead, support, and represent the Swedish sports movement.

The Swedish Special Sports Federations (Specialidrottsförbund in Swedish): sports organization such as Swedish Football Association, Ice Hockey Federation, Basketball and Ski Sports Federation.

The Swedish Special Sports District Federations (Specialidrottsdistriktsförbund in Swedish): special sports organizations based on district location, such as Östergötlands Ice Hockey Federation or Westra Sveriges Basketbollförbund.

Member Association (Idrottsföreningar in Swedish): smaller sports associations such as Motala Equestrian Association, that belong to a Special Sports Federation (Specialidrottsförbund).

District Federations (Distriktsförbund in Swedish): the regional versions of The Swedish Sports Confederation, based on geographical location.

Member affiliations: a collective name for Swedish Special Sports Federations and Member Associations.

Contents

1.	INTRODUCTION	6
2.	LITERATURE REVIEW	9
2.1.	Sports and resource allocation	9
2.1.1.	Accounting literature on sports	9
2.1.2.	Sports management and gender equality	12
2.2.	Gender equality and resource allocation.....	14
2.2.1.	Gender budgeting – resource allocation with a gender perspective	14
2.2.2.	Different roles of budgets	16
2.3.	Theoretical framework	18
3.	METHODOLOGY	20
3.1.	Research design & approach.....	20
3.2.	Data collection.....	21
3.2.1.	Pre-study.....	21
3.2.2.	Secondary data	22
3.2.3.	Interview sample	22
3.2.4.	Interview design	22
3.3.	Data analysis	23
4.	BACKGROUND TO RIKSIDROTTSFÖRBUNDET	26
4.1.	Riksidrottsförbundet and the Swedish ecosystem of sports	26
4.2.	Chain of command in RF – the two folded identity	28
4.2.1.	RF as an umbrella organization working for its members	28
4.2.2.	Acting in the place of a sports authority.....	29
4.3.	Equality for a successful sport	32
4.3.1.	Equality goals	32
4.3.2.	Gender mainstreaming in RF	33
5.	FINDINGS	35
5.1.	RF’s allocation of state-funded resources and integration of a gender perspective in the instrumental use of the budget	35
5.1.1.	The LOK grant for Member Associations	36
5.1.2.	Project grant – for Special Sports Federation and Member Associations	38
5.1.3.	Functional grant – for Special Sports Federation and District Federation	39
5.1.4.	Organization grant for Special Sports Federation and District Federation	40
5.1.5.	Integration of a gender perspective – challenges	41

5.2.	RF's work for its members and integration of a gender perspective in the symbolic use of the budget.....	43
6.	DISCUSSION.....	47
6.1.	Budget use as a way of coping with dual identities	47
6.2.	Implications on gender budgeting.....	49
7.	CONCLUSION.....	52
8.	REFERENCES	54
9.	APPENDICES	61

1. Introduction

In sports, women and men, girls and boys are separated into groups based on their gender. In no other field or industry, the distinction between male and female is as noticeable as in the sporting world (Alsarve, 2018). Sports management has in the recent decade highlighted gender inequality in sports, dedicating work towards understanding and solving the issue (Williams, 2013; Cepeda, 2021; Persson, 2022). The issue as such, where female participants in sports are less prioritized, is apparent on many levels ranging from elite to youth sports, affecting the interpersonal, cultural, and structural levels of gender equality, not only in sports but in the society at large. Sports management has pointed at resource allocation playing a pivotal role in “fixing” gender equality, as it gives great emphasis to how resource allocation can be used to create a fair and more equal playground for all involved in sports.

In the recent decade, accounting literature on sports have addressed the increased commercialization of the sports industry, where the demand for resources has skyrocketed (Cooper & Joyce, 2013; Andon & Free, 2014; Cordery & Davis, 2016; Rika et al., 2016; Siddiqui & Humphrey, 2016; Siddiqui et al., 2019; Clune et al., 2019). In dealing with increased resources, financial regulation and assurance has been highlighted as a way for sport’s governing bodies to cope with the commercialization (Power, 1997; Andon et al., 2015; Evans et al., 2019). Like sports management literature, accounting literature has also focused on the strategic centrality of resource distribution in different situations and sports organizations (Carlsson-Wall et al., 2016; Carlsson-Wall et al., 2017; Baxter et al., 2019a; Baxter et al., 2019b). However, more distressingly, the otherwise broad and rich accounting and sport research has not yet integrated concerns for gender equality. Hence, despite the noticeable common assumption of the importance of resource allocation in sports management and accounting and sports research, the two domains of research have operated in two separate silos without interfering or listening to each other.

From an accounting perspective, integrating sports management’s concern for gender equality, and investigating what role resource allocation plays in and around gender equality would be advantageous for two reasons. First, there is a practical reason as it presents accounting scholars an opportunity to help understand and perhaps solve a contemporary societal problem. The issue of gender equality in sports has been given a large room on a societal level (Aftonbladet Debatt, 2019; DN Debatt, 2022) and in the political sphere (Regeringskansliet, 2016; Motion 2020/21: 1512). The question is also actual on an organizational level as resources allocated are unequal between male and female sports participants (Dartsch et al., 2018) and on the individual level as on an average, the male athlete earns 72 times more than female athletes (SVT, 2017). Secondly, there is a theoretical reason as it presents an opportunity to contribute to the young accounting research on gender budgeting. Through the concept of gender

budgeting, a contemporary concept to increase gender equality throughout all levels of the budgeting process, the budget could be understood as a powerful political tool which reflects priorities turned into numbers and bestowed by resources (Marx, 2019). Conclusively, integrating the concern for gender equality with the accounting and sports literature could expand the accounting research on gender budgeting connecting economic governance through budgets with gender issues (Steinþórsdóttir et al., 2016; Marx, 2019; Khalifa & Scarparo, 2021; Polzer et al., 2021). In so doing, this thesis sets out to understand how the budget process can play a part in supporting gender equality. Our research question is:

What is the role of budgets in supporting gender equality?

We conduct a single case study on The Swedish Sports Confederation (Riksidrottsförbundet) (RF), the umbrella organization for the Swedish sports movement, one of the largest popular movements in Sweden. RF is an interesting organization to study as they state that resource allocation is an important tool to reach a gender equal sport. Since a report published in 2017 by The Swedish Research Council for Sport Science (Norberg, 2018) pointed out for RF that their main work with gender equality is conducted through steering documents and management, rather than through financial steering changes in the budgetary processes has been made to support gender equality. Being characterized by a dual identity, RF acts in a place of a sports authority, while at the same time being the spokesperson for the independency of the sports movement. The organization's dual identities put forward an interesting setting for researching the complexity of implementing a gender perspective in the budget process of RF. The study has been conducted through an abductive approach, where interviews with employees from RF and employees in member affiliations to RF have been conducted. The empirical data has then been analyzed through the concept of gender budgeting connecting budgeting, economic governance, and gender issues (Steinþórsdóttir et al., 2016; Marx, 2019; Khalifa & Scarparo, 2021) and structured after the budget's different roles of instrumental and symbolic uses (Amans et al., 2015).

Our research makes two main contributions. First, our research contributes to the domain of accounting and sports by looking at the budget process at RF and how it is used to support gender equality. We can see that our empirical findings are in line with prior research on accounting and sports in how institutional logics are affecting the budgeting process (Carlsson-Wall et al., 2016; Clune et al., 2019; Baxter et al., 2019a) (Baxter et al., 2019b). Prior research has also pointed out different instrumental steering used in combination with the budget, covering company statutes and laws (Baxter et al. 2019b) and detailed action planning (Carlsson-Wall et al., 2017), this case study illustrates the use of steering documents besides the budget. While prior literature has focused on sports clubs (Cooper & Johnston, 2012; Cooper & Joyce, 2013; Carlsson-Wall et al., 2016; Baxter et al., 2019a; Baxter et al., 2019b), international special sports federations (Siddiqui & Humphrey, 2016; Siddiqui et al., 2019), national sports

federations (Cordery & Davis, 2013; Rika et al., 2016; Clune et al., 2019), event organizations (Carlsson-Wall et al., 2017), and Olympic organizations (Burfitt et al. 2020; Krauss, 2021), the focus on a national governing body constitutes new insights in how sports are governed at the highest national level. Further, we shed light on sports management call for resource allocation and gender equality (Williams, 2013; Cepeda, 2021; Persson, 2022).

Second, we contribute to research on gender budgeting. Prior literature on gender budgeting has covered instrumental uses of gender budgeting (Steinþórsdóttir et al., 2016; Marx, 2019). We study two roles of RF's budget, one instrumental and one symbolic role (Amans et al. 2015), applying gender budgeting through each of the roles. Where prior research has presented insight into an uncovering of gender bias at a university (Steinþórsdóttir et al., 2016), and considered the implementation of a gender perspective in all the budget processes in a national state budget (Marx, 2019), this case illustrates the complexities of implementation of gender budgeting in an organization carrying dual identities, but also a vast decentralization and differences in gender structures between RF's member affiliations. The findings identify how RF focus on communicating how they use their budget process to support gender equality rather than integrating a gender perspective in the budget process. In this way, one could ask if gender budgeting in the case of RF, could be visualized as "icing on the cake".

Our practical contribution highlights how gender equality and resource allocation can be discussed through an accounting tool, such as the budget. Other sports organizations deal with gender equality issues, and so does other organizations in the public and private sector as well. Gender equality affect at large the society, organizations, and individuals. If accounting could both shed light on this societal issue, as well as being part of the solution, it would benefit all. Considering the complexity of implementing a gender perspective in a budget process, our thesis presents empirical findings of how gender budgeting can be addressed on an organizational level.

2. Literature review

2.1. Sports and resource allocation

2.1.1. Accounting literature on sports

As the purpose of this paper is to establish, in a sports setting, the budget's role as a tool to support gender equality, we seek to open the wider context of resource allocation in sports organizations as explained in prior literature. In a literature review published in a special issue of the *Accounting, Auditing and Accountability Journal*, Andon & Free (2019) outlines three main research streams in the accounting and sports domain explored until today. As a first research field outlined, commercialization and professionalism capture the contemporary landscape where amateur sporting values, such as fair play, respect, and friendly competition, has become the victim of various stakeholders investing heavily in winning on the field and having financial success (Cooper & Joyce, 2013; Andon & Free, 2014). Research by Cordery & Davies (2016), focusing on the impact of professionalization at elite levels on amateur rugby competitions concluded that while players, coaches, and the sport itself made positive gains, the commercial and professional trend also generates financial and social challenges for clubs. Especially, resource demand escalates rapidly, and the community from which clubs and the sports itself are born intends to now come in second place.

Interestingly, insights presented by Rika et al. (2016) show how accounting in organizations changes when their fundamental purpose of acting as an amateur organization is overturned by the logics of market and commercialization. In line with growing professionalization, the Fiji Rugby Union experienced how donors required more reporting and auditing to monitor grants given and their impact. The case of the Fiji Rugby Union illustrates how commercialization increases the importance and use of accounting by management exerting control in an organization. Similarly, Siddiqui & Humphrey (2016) portrays accounting to be a pro commercialization force in today's sporting landscape. Also, Siddiqui et al. (2019) could show how a shift in power in favor of the market logic in world cricket led to skewed revenues favoring Indian cricket officials, the ones spearheading the market logic. The study implies a stark connection between increased commercialization of sports and new ways of organizational and financial governance where those in power are the same group controlling revenues.

However, Clune et al. (2019) have also shown an example of how accounting can be disarmed of its importance and weight as a political accounting mechanism in times of commercialization and the increased need to handle resources. Here, the authors illustrate the case of the Gaelic Athletic Association (GAA) where the GAA's General Council sought to assimilate the emerging commercialization logic with the historically strong social welfare (amateur) logic. The General Council used the

disclosure the of budget to show that the resources that arose from the sale of TV rights to a commercial agent were fortifying the social welfare logic as it gave the council more funds to support the growth of the sport. The disclosure of budgeting was however not enough for the General Council to convince members that commercialization and social welfare logics were fortifying each other. Rather, the members worried that the commercial logic was eroding the social welfare logic which led to an internal organizational crisis. In this matter, the disclosing of budgeting was an insufficient and marginalized mechanism as the transparency of the budget, even though appreciated by members, did not allow members to hold management accountable. In another example of the GAA, the increased resources within the sport led the General Council to demand clubs to disclose how they spent the resources. The demand for disclosures revealed how before “under-the-table” payments to coaches and players were common in Gaelic sports, highlighting the need to stop such payments as they threatened the social welfare logic. Another contribution of Clune et al. (2019) thus also lies in what accounting makes visible and keeps invisible and how disclosure of accounting processes can alter the status quo.

Furthermore, increased resources in the sports industry, and how to deal with such resources has become a challenge for sports organizations often characterized as hybrid organizations with inherent competing logics of state, amateur, community, business, and sports logics. One way of dealing with increased resources within the business of sports has for governing bodies within the sports industry been to impose financial regulations. Andon & Free (2019) also outline financial regulation and assurance as one other distinctive research field. Governing bodies of sporting leagues seek to keep control over the sports and not lose it to commercial forces. In this research field salary caps have been illustrated as typical financial regulation and the role of accounting is often characterized as seeking legitimacy for its financial regulations. Problematizing financial regulations, Evans et al. (2019) have sought to understand the effectiveness of financial regulations, providing insight into how salary caps on player expenditure are failing to improve profitability or solvency for football clubs. Instead, financial regulations are illustrated as a mean by, in this case, the English Football League (EFL) to legitimize themselves as a responsible governing body towards the state. Furthermore, salary caps exhibited as a financial regulation has as well shown the crucial importance of assurance in both sustaining the legitimacy and integrity of financial regulations in sporting organizations (Power, 1997; Andon et al., 2015).

Adding to how governing bodies have sought to impose financial regulations to cope with the commercialized sports, so have sporting organizations been forced to work with internal processes to deal with increased resources and how to allocate them. The third research stream of accountability and control research highlighted by Andon & Free (2019) likewise depicts the issues of a sporting landscape where increased resources are to be managed and how increased commercialization is putting pressure on different actors. In this research stream, research on how budgeting

processes figures in and around competing institutional logics, socio-political processes, and the emotional and cultural surroundings of sport has been conducted.

As regards to the often-visible competing institutional logics, characterized by diverse stakeholders demands on what goals are to be achieved in what way (Thornton et al., 2012) Carlsson-Wall et al. (2016) have in a sports organization highlighted how compatibility between institutional logics differs depending on the current league table position, financial result, and amount of equity in the balance sheet. Carlsson-Wall et al. (2016) insights are of particular interest as it exemplifies the decision-making process regarding resource allocation in a Swedish football club (FClub) setting. The authors present how FClub considers the budget as a central tool to manage a sport logic and a business logic. While contributing to institutional theory and calling for a situational reading of competing institutional logics, Carlsson-Wall et al. (2016) describe how resources are distributed based on certain performance measurement systems (PMS), and how different PMS are given different weight and priority dependent on both on-field performance and financial performance. Like Clune et al. (2019), Carlsson-Wall et al. (2016) highlight how budgeting becomes a central accounting mechanism for organizations to handle competing logics but also an arena for logics themselves to exploit their interests. Where in the case of GAA in Clune et al. (2019), budgeting became the illustrative example used by the General Council to convey the upsides of commercialization, whereas, in the case of FClub, budgeting instead was used by several logics and not just one. In FClub, the budgeting process became an arena where competing logics had to compromise in their competition for resources whereas the budgeting process in the GAA was used in a less democratic manner and in the end was disarmed of its capability as a mediating force. Thus, the two cases show how budgeting could fill different roles and to different success rates, in a sporting organization encompassing multiple and competing logics.

Baxter et al. (2019a) present insight into another Swedish football club, but instead of focusing on institutional logics, it concentrates on the “passionate interest’s” effect on the budgeting process and allocation of economic means. Regarding resource allocation, managers built in “budgetary slack” (a certain buffer against uncertainty) in fear of violence at home matches, so that they in such case did have economic reserves to pay for policing costs. Hence, looking at ways budgets are used in a sports organization, trying to encompass the uncertainty of hooliganism and other passionate interests is a sports specific feature (Stewart & Smith, 1999), which is demanding for those in charge of budgeting. A second article by Baxter et al. (2019b) likewise examines sport-related violence and how it affects accounting and illustrates how accounting numbers are mobilized in a political game highlighting earlier neglected tensions in sports organizations between market, community, and state agencies. The paper underlines another way in which budgets can or must be used in dealing with pressures from stakeholders. One such external pressure put on many sporting organizations is that of

social responsibility. As seen in Clune et al. (2019), GAA case suggest one way of how budgets can be used as a mean to emphasize a social welfare logic towards a community. However, Baxter et al. (2019b) illustrate how the display of an organization's budget can instead be used towards the state in trying to emphasize its importance from a social welfare perspective. In their case study on a football club (FBall), the display of resources invested into societal impact, counteracting sports-related violence, was a prevailing strategy for football clubs to take a lesser burden of policing costs. The research illustrates the political power of budgets within a sporting organization.

In the accounting and sports domain, prior research has pointed out different instrumental steering used in combination with the budget. Baxter et al. (2019b) highlight regarding mobilizing micro-actors the importance of not only accounting numbers, but also factors such as company statutes and laws, as well as community values and ideals. A different instrumental steering also became evident in Carlsson-Wall et al. (2017) multiple case study, as detailed action planning uncovered multiple instruments besides the budget, such as performance measurements, policies, and procedures to facilitate action and steer organizations. Therefore, it is not only the budget as an accounting tool that can influence steering in an organization. However, passionate surroundings as well as the tension between sports and business logics are as such components increasing the importance of budgets to steer sports organizations successfully. Upon this, the contemporary commercialized and professional sporting landscape with increased public demands of social responsibility leaves small room for errors in financial planning.

2.1.2. Sports management and gender equality

The mapping of the extant literature on accounting and sports regarding resource allocation in sports industry presents an unexplored opportunity. Operating in an until today separated silo from the accounting and sports literature, sports management literature has for a long-time covered gender equality and its relation to resource allocation. Like the accounting and sports domain, sports management literature highlights resource allocation as a key element to steering organizations and adhering to environmental factors such as institutional logics and social responsibility. Unlike the accounting and sports literature, however, sports management research has recognized the role resource allocation has when looking at gender equality issues in the sports industry. This is evident through several articles researching this topic.

Research by Williams (2013) proposes the idea of regulating a proportional distribution of financial resources between gender to be implemented in Canadian elite sports as a remedy to gender inequality. In the author's point of view, a redistribution of resources would alter the socially constructed discrimination against female sports. Hence, allocating more resources to women would hinder the likelihood of women dropping out of their respective sports before achieving their potential, altering the status quo, and making young females see more opportunities to advance to an elite level.

Similarly, recent research by Cepeda (2021) addresses the transformative role sports plays in gender relations. Her research shows that gender pay inequality in the sport of tennis in fact could be justified from an economic standpoint. Pointing to that male tennis players in general draw more revenues from competitions on the professional tours could simply be an argument and just explanation to why male players should get higher reimbursement. However, Cepeda (2021) questions whether economic theory and thinking such as the above should be used to imply that unequal distribution among genders is “socially just”. Essentially, the author argues that a purely economic view is too narrow when “ethical elements intervene”, in this case, the fight for gender equality within sports. With a more equal resource allocation between the two genders, public preferences can change towards equaling female sports with male sports, achieving the long-term social goal of gender equality.

Furthermore, in a recent study by Persson (2022) on Norwegian recreational youth football, unequal resource allocation between female and male sports is demonstrated to not only be present in elite sports but also at an amateur and youth level. A multilevel analysis of two female youth football teams showed that at the interpersonal level, gender equality issues was present every day in interactions and how female players were understood as inferior to male players. At the cultural level, differences were reinforced and legitimized by essentialist ideas of vulnerable, feminine girls and athletic, masculine boys. At a structural level, the perception that female athletes was under-prioritized in comparison to male athletes were reflected in the allocation of the clubs’ resources. As shown in the Persson’s (2022) field study, even though resource allocation is not the sole reason for gender inequality in sports, resource allocation plays a pivotal part in fixing this issue. As outlined above, the same sentiment could be found in the work of Williams (2013) and Cepeda (2021), giving great emphasis to the role of resource allocation and how it can be used to create a fair, and more equal playground.

To summarize, in no other field or industry, the distinction between male and female is as noticeable as in the sporting world, where women and men, girls and boys are separated into groups based on their gender. Also, sport is often filled with activities mostly privileging men and masculinities (Alsarve, 2018). Moreover, it is surprising both from a practical and theoretical perspective that no accounting research has recognized this spectrum between male and female in the field of sports. First, from the practical perspective, it is surprising as the issues brought up by sports management literature as well as in media and the political debate depict social issues to which accounting seems to have a possibly determinantal role in answering these issues. In Scandinavia and the western world, both state and sports organizations pursue the practice of a “Sport for All”, which implies a sport where everyone is welcome, no matter sex, gender, religion, ethnicity, or social status. However, sadly, the reality is somewhat alienated from such an ideal. Adding to the accounting and sports literature, a research field highlighting gender issues in sports would expose a major concern within the sports

industry as well as in society, and perhaps be a part of supporting gender equality. Second, from the theoretical perspective, it is surprising as there is not only an opportunity to contribute to sports management literature in seeking to understand the role of budgeting in supporting gender equality but also a chance to contribute to the still young gender-in accounting research realm on gender budgeting outlined in the next section. Therefore, as we intend to integrate sports management's call for how resource allocation could support gender equality in sports, we ask the question:

What is the role of budgets in supporting gender equality?

2.2. Gender equality and resource allocation

As illustrated by the previous section, resource allocation is a common variable binding the sphere of accounting, sports, and gender equality. In accounting, resource allocation is looked at through the lens of budgets, which is one of the most central management control systems used (Anthony et al., 2014). In line with Chua's (2007, p. 493) argument to "re-discover accounting and strategy as contingent, lived verbs rather than abstract nouns", we aim to investigate the roles of budgeting, as in the process of developing and using budgets rather than looking at the budget as a set of numbers. Whereas numbers from the budget process can be exemplified throughout the paper to give a background to how the budget process is like, it shall not affect our view that accounting is in our paper viewed as a process taking place over time and space which "both shape and are shaped by norms and understandings" (Ahrens & Chapman, 2007, p.1). Therefore, to structure accordingly to our research question, we will in the following section go through the work on gender budgeting (Steinþórsdóttir et al., 2016; Marx, 2019; Khalifa & Scarparo, 2019) and then further cover the basic general roles of budgets outlined in Amans et al. (2015).

2.2.1. Gender budgeting – resource allocation with a gender perspective

Gender budgeting (or gender-responsive budgeting) is an umbrella of concepts which entails tools, techniques and systems incorporating a gender perspective in the budgeting process (Galizzi et al., 2021). Gender budgeting is defined by Regeringskansliet (2019) as the "means that the gender equality effects of the budget policy are evaluated and that revenues and expenditures must be redistributed to promote gender equality".

In academia, the first mention of gender budgeting dates to the 1980s (Sharp & Broomhill, 2002). In earlier research from a feminist perspective, budgeting as an accounting tool carries values that could be described as representative of male attributes maintaining gender inequality (Acker, 1990; Hines, 1992; Carmona & Ezzamel, 2016; AleAhmad & Lupu, 2022). From this perspective, budgeting is a source fortifying patriarchal structures rather than a tool for solving such issues. As cited in Khalifa &

Scarpato (2021), accounting research on gender and feminist perspectives argue that accounting is implicated in maintaining gender inequalities and that accounting as a role is critiqued for being a male gendered and gendering institution (Haynes, 2017). Sharp & Broomhill (2002, p. 26) however highlights the possibilities with budgets and state that “without adequate resource allocation, gender equality commitments are unlikely to be realized and government budgets will reflect political and economic priorities other than gender equality”. This statement is in line with Strauch & Dambrin (2021) stating how management control tools could be an issue strengthening the patriarchal order, but also the solution, bringing the topic onto the organizational agenda.

In the recent decade, the method of gender budgeting has caught the interest of accounting research (Steinþórsdóttir et al., 2016; Marx, 2019; Khalifa & Scarpato, 2021; Polzer et al., 2021; Galizzi et al., 2021) This research follows a social view on accounting, arguing for accounting to be a non-neutral reflection of reality but instead a tool used to gain benefits for different agents. Hence, this research argues that the conventional thinking that accounting is to be a neutral reflection of established facts, a conception social studies on accounting have rebuffed, is dangerous for feminism. Interestingly, this non-neutral social setting with a gender budgeting perspective provides an “ideal case to explore these [budgeting] processes as it explicitly connects gender equality with economic governance” (Marx, 2019, p. 1178). Also, Marx (2019) adds to the understanding of the budget’s role in an era of gender mainstreaming, where feminism in many cases has become institutionalized. Along with gender mainstreaming, the harsh criticism of budgeting from feminists who first coined gender budgeting to be a practice seen as a problem strengthening old patriarchal structures has become less visible both among practitioners and feminist economists. Hence, gender budgeting is a somewhat duplex notion as in one view budgeting is viewed to strengthen old patriarchal structures, and in another view, seen as a potential solution to solving gender inequality. This duplexity of gender budgeting projects is a dilemma for feminist scholars. The question is if gender budgeting still today acts as a feminist critique of a patriarchal world order of neoliberal performance measurements and competition, or if the concept of gender budgeting has been hijacked by the same patriarchal world order (Marx, 2019).

In Marx’s (2019) case study of gender budgeting in Austria, the integration of gender budgeting in the national budget was successful as calculative practices ended up supporting gender equality. Marx (2019) found that what she states as surprisingly, feminists who as a group have been critical against quantification, deemed quantification through gender budgeting to be the preferred tool to reach gender equality. As such, gender equality was incorporated into a performance-based budget initiative and was quantified to make issues visible and uneasy to ignore. The author describes this integration of concern for gender issues through gender budgeting at all levels of budgetary decision-making, as a “neoliberal recuperation of feminist critique” (Marx, 2019, p. 1177). Thus, in this case, gender budgeting could be seen as transformed into

something it was not when the notion first surfaced, from a mere critique of budgeting as a calculative practice to a tool for generating gender equality.

Khalifa & Scarparo (2021) assessed the potential of gender budgeting as a catalysator for social change to support gender equality, by strengthening accounting's set of values to challenge the neutral and genderless character of accounting. Furthermore, Steinþórsdóttir et al. (2016) argue that organizations should incorporate a gender perspective through all levels of the budgeting process. Steinþórsdóttir et al. (2016) compared one male-dominant faculty (natural sciences) and one female-dominant faculty (social sciences) at the University of Iceland and found that the financial framework, decision-making and budgeting processes were non-transparent. When the resource allocation among the faculties was explored, however, a bias allocation favoring the male-dominant faculty was found. This applied to multiple levels of funding: state, third-party, allocation of funding in the teaching part and the research part of budgeting. In this case, a lack of transparency endangers gender equality as it did not make issues visible to manage. The authors concluded that the first step of implementing gender budgeting is to critically analyze how an organization's budget process affects gender equality.

Polzer et al. (2021) conducted a recent literature review of gender budgeting as a research phenomenon, and one of the conclusions from their review is that stronger recognition of the accounting and accountability side of gender budgeting is missing in the current literature. As most of the current research on gender budgeting has focused on governmental public budgets, it presents an opportunity to apply gender budgeting on a more organizational and industry level. The recent accounting research about gender budgeting in the era of gender mainstreaming is howbeit limited to a few studies (Polzer et al., 2021). The same conclusion is drawn by Khalifa & Scarparo (2019) as they conclude that neither feminist nor mainstream accounting research has contributed to the current debate around gender budgeting's development, implementation, and support. Yet, the existing research on the subject of gender budgeting becomes of interest to accounting scholars, as it is a good base for further understanding the budgeting's role in supporting gender equality.

2.2.2. Different roles of budgets

In defining the role of a budget in this paper, we reflect upon Amans et al. (2015) work and conceptualization of a budget's role as having an instrumental and a symbolic role. This follows a notion that accounting practices are driven by two forces: on one hand technical and rational (instrumental), and on the other hand cultural and institutional (symbolic) as per Lounsbury (2008). The instrumental role of a budget lies in the more conventional research on budgeting, which has framed budgets to become an effective and efficient tool to reach strong performance (Bruns & Waterhouse, 1975; Otley, 1978; Merchant, 1981; Abernethy & Brownell, 1999 as cited in Amans et al., 2015). In the early works of Bruns & Waterhouse (1975) the authors researched how

budget uses are structured dependent on an organization's structure. The authors found out that within decentralized structured organizations, managers tended to intervene more in the budget processes whereas in highly centralized structures managers did not, but instead felt budgets to be a tool of pressure from their superiors. Different from Bruns & Waterhouse (1975), Otley (1978) focused on the interrelation between budget use and organizational performance, and in what ways budget information was the basis of evaluating managers. Interestingly, the author found a reverse relation where managerial performance influenced the use of budgets instead of the opposite. Managers of profitable organizations produced accurate budgets on which their units and themselves were evaluated, whereas unprofitable units and their managers produced over-optimistic budgets seeking to portray a profitable image but later were not evaluated based on the budget.

Combining the above insights, Merchant (1981) argued that the budget use is due to a complexity of factors, both covering the performance and environmental factors affecting the outcome of the budget use. Adding to things that affect the instrumental role of budgets, Abernethy & Brownell (1999) present two central instrumental characteristics, diagnostic and interactive, which relate budget usage to different degrees of ongoing strategic change in an organization. The authors could see that an interactive use of budgets, where managers are highly intervening is promoting better performance in organizations going through a higher degree of strategic change as managers actively can steer the organizations in the right direction. A diagnostic use of a budget was on the other hand more successful in organizations going through little change as managers could concentrate on finding deviations from the current business orientation. As covered by this research, budgeting has been used for a long time to decide upon resource allocation, and its impact on operations is large (Otley, 1994). From an instrumental perspective, the budget is used to structure resources accordingly to the organization's set goals through resource allocation and forecasting, and to follow-up through diagnostic and monitoring activities of current work to evaluate new needs for the following budget to come (Amans et al., 2015).

In addition, Amans et al. (2015) discuss that accounting tools, such as the budget, can have a "symbolic" use (Meyer & Rowan, 1977) beyond its instrumental application. This more symbolic role considers the cultural and institutional factors of an accounting tool. The role stems from early neo-institutional theories, which according to Amans et al. (2015) propose that organizations can be seen as entities seeking legitimacy through complying with norms and pressures that come from external sources. Covaleski & Dirsmith (1988) argued that accounting as a tool can be posed as more of a social invention, as it constructs a social reality rather than following a rational (technical) reflection of reality. Therefore, entities use validated management tools such as the budget not only to steer organizations but also to gain legitimacy to negotiate with external stakeholders to gain funding. As stated by Amans et al. (2015), the symbolic role

of a budget helps to account for different norms and structures in an organization. From a symbolic perspective, the budget considers different structures and norms affecting an organization in its quest to seek legitimacy. According to Amans et al. (2015) case study, a budgetary use could also be both instrumental and symbolic at the same time. While a display of the budget could be used as a negotiation tool, the scrutiny of external partners points to the monitoring of an organization's budget. In essence, the instrumental and symbolic perspective constitutes an analysis of the role budgets play or do not play, as a tool to steer an organization towards meeting its set goals.

2.3. Theoretical framework

From the extant literature on accounting and sport, we could see that the literature shares a common assumption of the strategic importance of resource allocation (Carlson-Wall et al., 2016; Clune et al., 2019; Baxter et al., 2019a; Baxter et al., 2019b;) with the sports management literature (Williams, 2013; Cepeda, 2021; Persson, 2022). From the sports management literature, we seek to incorporate the concern for gender issues into the accounting and sports domain. In accounting research, resource allocation is looked through the lens of budgets. Furthermore, a concept binding economic governance through budgets, is the recent stream of research on gender budgeting (Steinþórsdóttir et al., 2016; Marx, 2019; Khalifa & Scarparo, 2021; Polzer et al., 2021).

Firstly, we will investigate through what instrumental characteristics a gender perspective is implemented in RF's use of budget to support gender equality. By doing this, we will first present the budgeting process in RF to give an overview of their resource allocation and how they work to integrate a gender perspective in the budget process. We are doing this by applying Amans et al. (2015) framework on what role a budget can play to steer organizations (instrumental) As gender budgeting is defined as an umbrella of concepts which entails tools, techniques and systems incorporating a gender perspective in the budgeting process (Galizzi et al., 2021), the theory of Amans et al. (2015) aids us in exploring tools, techniques, and systems which both incorporate and affect gender budgeting. As the definition suggests, and as Steinþórsdóttir et al., (2016) and Marx (2019) gives insights to, gender budgeting carries strong instrumental characteristics where management are intervening and monitoring in the budget process to implement a gender perspective in the resource allocation.

Secondly, we will analyze RF's symbolic characteristics of a budget that are defined as displaying the budgets as a legitimacy process towards partners. Carrying dual identities, RF will provide a case to study how a gender perspective is implemented in the symbolic role of a budget in communication bout towards the state and to its members. As the symbolic role of a budget takes into consideration cultural and institutional factors, the role is especially important when complying with norms and external pressures which are evident when discussing gender equality. As per Amans et

al. (2015) the budget could be displayed in a legitimacy exercise to secure funding and negotiation power towards external partners.

Therefore, to answer our research question of what role the budget has in supporting gender equality, the theoretical framework has been designed to help us (1) analyze a gendered budget perspective on the instrumental role of a budget, (2) a gender budget perspective on the symbolic role of a budget, and the (3) discuss how these two roles are working together, or perhaps, against each other in supporting gender equality.

		Instrumental budget use	Symbolic budget use
Framework	Characteristics	Management is intervening and interactive in the budget process and are highly monitoring and diagnostic.	Management is seeking legitimacy and negotiating power by reflecting the budget as proof of complying with expectations, contemporary norms, and cultures.
	Implications on budget process	Direct implication on the budget process, as management alters resource allocations and processes for follow-up to support gender equality.	Indirect implications on the budget process, as management wants to display examples from the budget that support gender equality.

Figure 1: Summary of analytical framework

3. Methodology

3.1. Research design & approach

A broad research question was chosen to outline our thesis due to the limited accounting research on a budgets role in supporting gender equality. Therefore, we have chosen to conduct a qualitative and abductive research approach, with an exploratory purpose (Bryman & Bell, 2015).

A qualitative approach is appropriate as it allows for more flexibility and focuses on the budget's role itself. Malhotra (2004) argues that quantitative studies can to a larger extent enable more generalized results, but a quantitative approach would limit the ability to capture the processes, which would reduce the exploratory purpose of this thesis. Further, an abductive approach was chosen, which implies a continuous "dialogue" between the empirical data and the development of the theoretical framework to influence each other (Bryman & Bell, 2015). This approach entails exploring different theories and constructing a theoretical framework that was made in advance before collecting empirical data, but as insights from the empirical data have been given, the theoretical framework has been updated on par with the discussions to allow for some changes. This has allowed for a more flexible approach, given as it allows further integration of existing theory and reality. This flexibility helped us when developing our theoretical framework as the concept of gender budgeting has been complemented by Amans et al. (2015) conceptualization of a budget's different role during the first stages of our research. To add, an abductive approach puts emphasis on developing current theories rather than generating new theories (Dubois & Gadde, 2002). This corresponds to our exploratory purpose.

To answer our research question, a single case study approach was chosen covering the Swedish Sports Confederation, Riksidrottsförbundet (RF) (further introduced in chapter 4). As the accounting and sports research has conducted case studies on various sporting organizations including sports clubs, international special sports federations, national special sports federations, and Olympic organizations and whereas gender budgeting has been conducted on a more national state level, Riksidrottsförbundet (RF) is an interesting midpoint between the state and a sporting organization. Acting in the place of a sports authority and against their member affiliations, constituting the Swedish sports movement, RF hence carries dual identities. Therefore, RF as our single case study was chosen to understand the complexity of implementing a gender perspective in the budget process and seek knowledge of the budget's role in supporting gender equality. A single case study provides a unique way to develop the current theory from insights into the empirical context (Eisenhardt, 1989; Dubois & Gadde, 2002; Bryman & Bell, 2015), which is in line with our research design.

To structure our thesis in the early phase, we started with Lukka & Vinnari's (2014) notion of domain theory and method theory to differentiate between different levels of theories. This was in line with our abductive approach, which entails the use of conducting a literature review before collecting data. The domain theory consists of the research that we intend to add contributions to, i.e., accounting and sports literature, and the method theory is the theoretical lens that is applied to analyze the empirical material, i.e., the concept of gender budgeting and the roles of budget. While Lukka & Vinnari (2014) states that contributing to the domain theory could be seen as the primary focus of accounting research, we also seek to contribute to the method theory of gender budgeting. This is in line with the authors, that if contributions to both the domain and method theory can be done, it should be made aware. This structuring links well to our research question, as we ask a "what"-question, which gives us room to thoroughly explain the domain theory of accounting and sports. With our method theory, we can apply the role of budgets and the concept of gender budgeting. The method theory is recently developed in accounting research, and according to Mintzberg (2005), the theory becomes insightful as its "surprises" the current domain theory and provides new perspectives to the current research in our domain theory.

When assessing the paradigms of social science, this study corresponds to an interpretive approach. This approach is directed at the detailed observations of people who are observed to understand how structures are built up (Neumann, 2000). This approach fits well with the overall gender theme and gender social issues in society, considering the view that gender is a socially constructed phenomenon (Kwantes et al., 2005). As an interpretive approach assumes a social reality that is ambiguous, non-predictable and holds multiple realities (O'Leary, 2007), the empirical data we collect is partially at risk to be shaped by these assumptions, which has been considered.

3.2. Data collection

3.2.1. Pre-study

Building from the domain and method theory that we had constructed as per Lukka & Vinnari (2014), we spoke with an Associate Professor in Sport Sciences from The Swedish School of Sport and Health Sciences, with a focus on sports and gender equality. This interview helped us construct our research question, and it helped us to further choose a relevant organization to contact as per our case study approach, and what kind of topics that could be discussed. Further, after contacting our case organization, RF, we spoke with the responsible official for gender and equality work. From this second interview, we could anchor our thesis within RF, giving us a set of employees to interview. The second interview also helped us test our interview guide, which was then further adjusted to accommodate the relevant topics at RF.

3.2.2. Secondary data

Secondary data has been provided from two sources, and for two different causes. First, we collected secondary data from RF's website (such as steering documents, business orientation plans, research, strategy formulation and gender equality work), published media articles and research from the Swedish Research Council from Sport Science. This data was used in the early phases of the thesis to gain more knowledge of how the current gender equality work and resource allocation in Swedish sports today and what challenges lie ahead. Secondly, we collected internal documents provided from interviewees generally after the interviews had been conducted. Examples of this data were PowerPoint presentations, letters of statements, budget templates and other internal reports of their resource allocation. This data has been used as part of our data to triangulate the interviewees' statements and to visually guide us through the work of RF (Bryman & Bell, 2015).

In-depth interviews were conducted with employees both within RF and outside RF. Interviews with employees in RF covered employee perspectives in the following functions: finance, controlling, gender equality, board, elite sports, research and development, and grant support. Interviews with people outside of RF all had a direct linkage to the organization; either through being a member affiliation or current engagements with RF. Adding on, an interview with a gender budgeting expert at Dalarna University was conducted to strengthen the understanding of gender budgeting and how it should be studied in an organizational setting of RF.

3.2.3. Interview sample

A total of 16 interviews were conducted with 14 people between March to May 2022 (See Appendix for a further breakdown of interviews). After our pre-study, the interviewees were selected with our own judgment, following a generic purposive sampling method, to find interviewees that could contribute to our research question (Bryman & Bell, 2015). A couple of the interviews were the result of recommendations from other participants, which we took lead on to gain additional perspectives and insights. All interviewees signed a contract covering their rights according to GDPR and anonymity, which ensured that our interview sample would feel more secure in speaking about personal reflections without any risk of harming their position at RF.

3.2.4. Interview design

The interviews were conducted using a semi-structured interview approach (Bryman & Bell, 2015). From an interview guide that we constructed before the interviews, we were also quite flexible in the questions to match the interviewees' current roles and knowledge. The interview guide followed three main areas that were (1) background and general information, (2) gender equality work and (3) budget process.

The interview guide was constructed from the result of the pre-study where we discussed relevant topics and questions that could be asked to our interview participants. This helped us identify issues in our first draft of the interview guide before the empirically-based interviews took place. This approach fits our research design as an emphasis on qualitative knowledge links well to our broad research question. Semi-structured qualitative interviews also give the interviewee flexibility to answer more freely, which encourages more rich and more detailed answers. This approach correlates to what Kreiner & Mouritsen (2005) describes as an analytical interview, where the focus is on a dilemma that leads to an establishment of dialogue that makes the respondent a “partner” whose views can become challenged.

All interviews were prepared accordingly, as they were conducted online through Microsoft Teams. We ensured a good recorder and microphone, as well as a quiet space for each interview. All interviewees agreed to be recorded, and the interviews were transcribed in the following days after the interview took place. As our interviews were both recorded and transcribed, it allows for a more thorough examination of what interviewees have stated, and it helps to counter accusations that an analysis was biased (Bryman & Bell, 2015). As the interviews were conducted in Swedish, they were later translated into English.

3.3. Data analysis

As part of our abductive approach, the method of data collection has been through an iterative process, which according to Ahrens & Chapman (2006) involves ongoing discussions on the data that is provided, linking it back to the theories presented so that the data both contributes to and develops the chosen theoretical framework. As the data positions itself against the theories, the data can contribute further and develop the chosen research question. Further, as our research question is more “open”, it requires the researchers to become more focused during the research process itself, which is in line with the iterative process (Ahrens & Chapman, 2006). In analyzing the data collected and transcribed from our interviews, we applied a thematic analysis, which itself is a further description of an iterative process. Thematic analysis entails identifying, analyzing, and structuring different themes from a set of text, such as transcripts from interviews (Braun & Clarke, 2006). Continuously through our interviews, we set up different themes to group similar themes together and analyze if interview participants shared similar thoughts or if any discussions could be identified. The main themes in our thematic analysis consisted of gender equality work, instrumental use, symbolic use, and other tensions. From our themes, we then structured the data into four themes: gender perspective on the budget, gender integration on the instrumental and symbolic use of a budget, and how the two budget roles work together towards supporting gender equality. The thematic analysis was conducted together between us two authors, to ensure that important information was discussed and analyzed, and not left out.

To ensure that the data analysis is taken care of professionally, we have from the beginning acknowledged four quality criteria to ensure that the data analysis holds up to a good standard and quality. The four criteria are credibility, transferability, dependability, and confirmability (Bryman & Bell, 2015).

Credibility is ensuring that research is carried out according to good practice and that the expressions of respondents are taken into full account (Bryman & Bell, 2015). This becomes important as part of us establishing trustworthiness throughout the thesis. To ensure trustworthiness, we conducted a pre-study to learn more about accounting, sports, and gender, and we devoted time to learning about the case organization. During the interviews, both authors were present to ensure that statements and data were collected. After the data collection, the authors individually reviewed the findings and then jointly analyzed them to structure our findings.

Transferability covers that the research produces a “database” for making judgements about the possible transfer of findings to other contexts (Bryman & Bell, 2015). Transferability is argued by Bryman & Bell (2015) to be difficult to apply in qualitative research, as its focus is more on in-depth research rather than generalizable results. However, the contextual factors of the Swedish Sports Federations such as their history, their overview of resources allocated and gender equality work could be seen as a database to be used for future research, as this information is not based on judgements but rather stated facts.

Dependability is the criteria which ensures that complete records are kept of all phases of the research process in an accessible manner, so in the way that peers or auditors of the thesis can ensure full transparency (Bryman & Bell, 2015). As part of this, we have collected timesheets when the thesis has been written, transcriptions of interviews, a dedicated Microsoft Teams group containing all information from our workshops, tutoring, drafts, and e-mail conversations between ourselves, our tutor and interviewee participants. This becomes important as dependability implies that if we would re-do the study, it should show similar results. Whereas this is quite tricky in qualitative work according to Shenton (2004), it is still a crucial part of the research quality to present the continuous research process.

Confirmability is to assure that we as researchers do not allow to let our personal values or theoretical inclinations affect or influence the conduct of the research and findings derived from it (Bryman & Bell, 2015). This has been an important part of our research as issues regarding gender and gender equality can be a subject affected by emotionality and personal values. During our interviews and with our interview guide, we avoided asking leading questions, or questions that could potentially lead to weighted answers. We do acknowledge that we as authors have a limited academic background in gender theory, but as we spoke with gender experts from different perspectives as part of

our interviews, we actively worked professionally to avoid personal values and theoretical inclinations affecting our research.

4. Background to Riksidrottsförbundet

4.1. Riksidrottsförbundet and the Swedish ecosystem of sports

“We play sports in associations to have fun, feel good and develop during our whole life”

Source: Riksidrottsförbundet, 2019a

Being ranked as top-ten in winter Olympic games and top-twenty in summer Olympic games, Swedish sports has over the years experienced great success. Sweden, even though being a small country, can pride itself with a successful sporting movement, not only in terms of elite sports but also with strong public health (Faskunger & Sjöblom, 2017). Organized under the national governing body of The Swedish Sports Confederation (Riksidrottsförbundet) (RF), after the world wars, the Swedish sports movement has grown to become the second largest grassroots movement in the country, trailing only behind the Swedish Church (Linderyd & Leon Rosales, 2022). While other grassroots movements have seen decreasing memberships, the growth of RF, today encompassing over 3 million swedes, is a cornerstone of a strong democratic Swedish society (Linderyd & Leon Rosales, 2022).

Even though RF is an integral part of Swedish society today, the journey to reach its current position as a community actor in society has been achieved over more than a century. RF has thus grown over time and reflects a society which has become more active, healthier and including. The sports movement has also been a factor to integrate current and new members of the Swedish society, i.e., during the migrant crisis from Syria in 2015, and now quite recently from the war in Ukraine. RF's ambition to continue to develop the sports movement and increase the number of active members, in an inclusive manner with no regard to age, gender, culture and socio-economical background is concretized through RF's two-folded function as a state-funded popular movement. As stated in their statutes, the first function of RF is to act in the interest of the Swedish sports movement, hence being the unifying voice for all sports, special sports federations (SSF), member associations (MA), district federations (DF) and special sports district federations (SDF) in Sweden. RF is thereby leading the common policy work of the popular movement, responsible for implementing the shared occupational concept throughout Swedish sport, leading the common strategy work of Swedish sport both nationally and internationally and handling the contacts towards the state. The first function could thus be described as taking the role of representing the special interest of the Swedish sports movement (Eriksson et al., 2019).

The second function of RF is to act in the place of a sports authority, bound by an implicit contract with the state and municipalities. The second function of RF is

hence to care for the public interest (Eriksson et al., 2019). Formalized, already in the 1970s, the meaning of the implicit contract is that RF is to have the responsibility of a sports authority to distribute, administrate and follow up on state funds to ensure they meet the aimed goals of the sports policies set by the Swedish government. Swedish sports still however enjoy independence as a popular movement but where a long and healthy partnership with both the state and municipalities has been at the core of the Swedish sports movement (Faskunger & Sjöblom, 2017).

At the last General Assembly in 2021, the operational two-year plan covering 2022 to 2023 was decided upon. The strategic goals that were set at the General Assembly of 2017 are still active for RF until 2025 and currently consist of four goals. The goals are broad and cover lifelong sporting, common strength, sporting in associations and societal contributions. The goals are built upon each other and are set to steer the work throughout all SSFs, MAs, DFs and SDFs. To work towards its goals, RF has set its current business orientation plan to cover five “development” targets. Named as development targets, their purpose is to strive for a long-term endeavor to reach the goals. A total of five development targets are presented below:

- a. A new view on training and competition
- b. The modern association which engages
- c. Including sports for all
- d. Equality for a successful sport
- e. A strengthened leadership

Summarized below are RF’s responsibilities:

- “RF’s role is to support, represent, lead and coordinate the sports movement in common issues”*

 - Represent the sports movement towards authorities, politicians, and society in general
 - Lead the interest-political work and demonstrate the societal benefits of sport
 - Coordinate international sports work and collaborate with support organizations for knowledge and experience sharing
 - Distribute and follow up the state’s grants to the sports movement based on the government’s guidelines and in line with the sports movement’s strategy and goals

Source: Riksidrottsförbundet (2021a)

4.2. Chain of command in RF – the two folded identity

4.2.1. RF as an umbrella organization working for its members

Today, RF consists of 71 SSFs and 19 DFs. SSF are federations such as the Ice Hockey Federation, Basketball Federation and Ski Sports Federation. Together, they comprise around 19 000 MAs. Each of the SSFs belongs to a DF which holds a similar role as RF but on a regional and local level based on geographic location. Further, each SSF organize their own sports on a regional level through the SDFs. In total, RF gathers around 3.3 million active individual members that in one way or another participate in over 210 different sports (Riksidrottsförbundet, 2022).

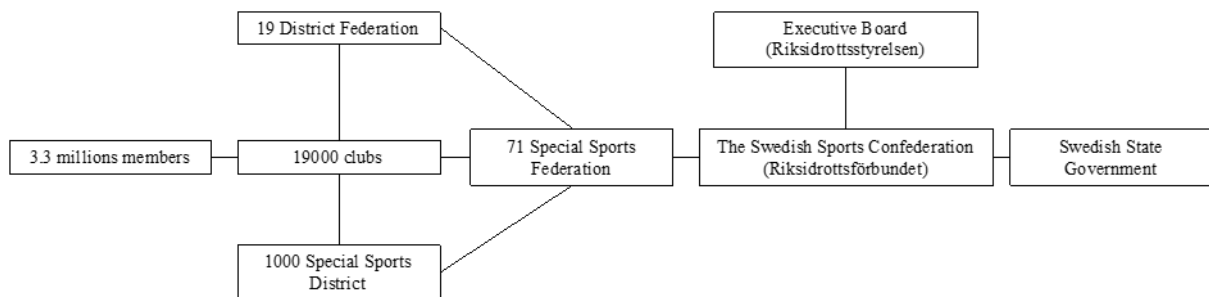


Figure 2: An overview of the organization structure in RF

RF does not rule over the 71 SSFs, rather the SSFs themselves agree upon policies and strategies when they gather every second year at the national sports meeting, Riksidrottsmötet. At the national sports meeting, the general assembly meet, which is RF's highest decision-making body (Riksidrottsförbundet, 2020b). It consists of a total of 200 delegates from different SSFs, proportionally represented based on their respective size. The general assembly also chooses the board of directors in RF's executive board which hold the executive power in the organization as they have the responsibility to operationally carry out the strategic work through RF. During the assembly, decisions are taken regarding the business orientation and other joint policies. In terms of strategy, the assembly focuses on setting the direction of sports in a two-year plan which covers both business orientation and economic plan (Riksidrottsförbundet, 2021b).

RF also have the authority to point out deficiencies from the set out strategic plan. The deficiencies pointed out can be made regarding the sporting movements program "Idrotten Vill" which is a guideline for sporting work on a strategic level such as their orientation, vision, and sporting values (Riksidrottsförbundet, 2019a). "Idrotten Vill" is decided upon at the national sports meeting and represents the shared vision of Swedish sport by the state, municipalities, and Swedish business. From there, RF gives support and recommendations on how a member should comply with the set common values that is a democracy, everyone's right to attend and fair play. Through their duties, RF's executive board is allowed to keep a dialogue with member affiliations and be a supportive hand as expressed by RF: *"We are needed so that 71 federations do not have*

to have all the resources in specialist areas”. However, the executive board is not allowed to remove individuals from any association or federation based on breaches of the common values, nor are they allowed to decide on the operations of any association or federation (Riksidrottsförbundet, 2020b). Instead, RFs governance of the Swedish sports movement is based on trust and common steering documents, strategy formulations and common set goals but without any absolute authority (Eriksson et al., 2019).

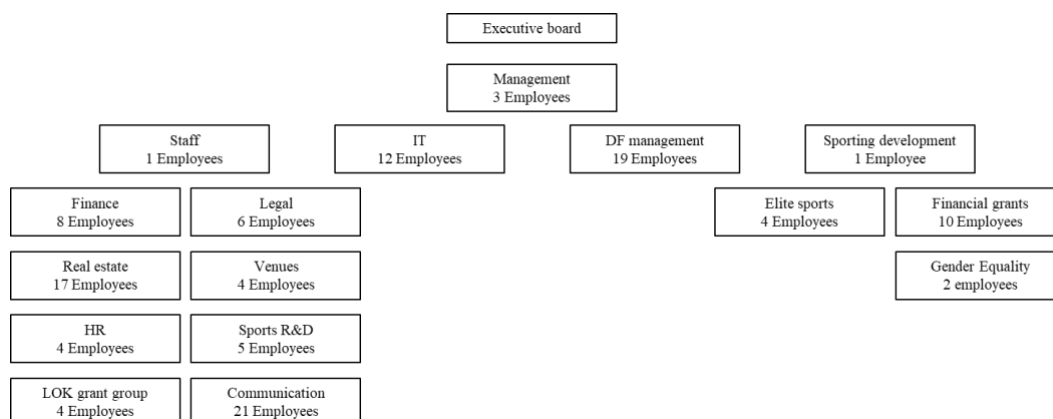


Figure 3: Overview of RF’s internal organization structure

The central function of RF consists of the executive board, RF’s management, and four central functions, *Staff*, *IT*, *DF management*, and *Sports development*. The chain of command is illustrated in the figure below and covers approximately 130 employees.

4.2.2. Acting in the place of a sports authority

Acting in a sport-authority’s place, RF is a state-funded non-governmental non-profit organization, where the ownership of RF lies in the hands of the 71 SSFs. However, bounded by the implicit contract, 98 per cent of RF funding comes from the Swedish state budget which is allocated through a regulation letter each year. Contrastingly to RF’s statutes of being the voice of the sporting movement toward the state, RF also has a responsibility towards the state to act as a governing body over the sports movement (Riksidrottsförbundet, 2019c). If not taking into account added resources due to the covid-19 pandemic, the annual allocated money totals a circus of two billion SEK. Since the end of the 1990s, state-funded support to RF has increased by around one and a half billion SEK. The increased support has led to further expectations from the state that the money allocated should fill the wished policy goals of the government (Eriksson et al., 2019).

Today, RF’s function as a sports authority is concretized through a formal relationship with the Department of Justice (historically it has been within the Ministry

of Culture, but due to changes in the Swedish government it changed in 2021). The contact with the justice department follows a yearly cycle. At the beginning of each year, RF sends its budget request for the following year to the government. The budget request includes the amount of funds sought after, how the funds are to be spent and what the intended effects are. During the year a continuous dialogue with justice department officials is conducted on how RF carries out the state's policies. The dialogue is further complemented with one or two management meetings where the Minister of Sports and RFs Chairman of the Board discuss and evaluate the strategic direction of the sports movement. In December each year, the government answer RF's budget request in a regulation letter, pointing to specific areas of effort which are the conditions to receive the state funds. Additionally, at the end of the year, an authority dialogue takes place when RF needs to account for the funds received last year and present the results connected to the government's set out policies regulated in the regulation letter.

Acting in a sports authority's place, the two billion SEK allocated to RF are to be allocated in line with the so-called "implicit contract" between the state and the Swedish sports movement, whereas the current government seek to implement gender-responsive budgeting. RF in its semi-independent role from the state however implicates a "freedom under responsibility". While RF is enjoying independence over the budgeting process, the amount of state funds received each year is stated in the regulation letter received from the government, entailing guidelines on how the funds are to be allocated. As identified in the regulation letter, the general assembly of RF sets out five allocation items corresponding to these guidelines which are set out in a two-year economic plan and a budget which is updated each year.

Illustrated in the figure below, the allocation items identified in the last regulation letter of 2021 are *Activities of a common nature within the sports movement*, *Sports research*, *National sports high schools*, *Kids and youth sports* and *Establishment of newly arrived refugees*. These five allocation items could be compared to "money bags" from which different member affiliations are to receive funds that are to be dedicated according to the guidelines for each allocation item identified in the regulation letter.

Allocation Item	Percentage of the 2bn SEK funds received from the state
<i>Activities of a common nature within the sports movement</i>	65%
<i>Sport research</i>	1%
<i>National sports high school</i>	2%
<i>Kids and youth sport</i>	30%
<i>Establishment of newly arrived</i>	2%

Table 1: Overview of 2022’s five allocation items and their respective portion of the state funds.

As explained by the finance function at RF, each allocation item is seen as a separate and independent subsidiary forming a closed system where the money from one allocation item is spent in correspondence with the regulated guidelines and not elsewhere. If not all money from one allocation item is spent over a period, the residual is not to be spent on any other item but is to be repaid to the state. However, the sum allocated to each grant is decided upon by the general assembly. RFs organizing of funds also entails that for each “subsidiary” there are separate “CEOs” for each allocation item responsible for ensuring that their respective fund is allocated in accordance with the respective policy efforts set out by the guidelines. The CEOs in turn have subordinates responsible for additional cost items included in respective allocation items. The role of the CEO and responsible subordinates is not to be compared with similar positions within a commercial organization. As stated by the finance function, the goal is not to reach a surplus of funds but rather to spend all the money effectively and rightfully (a visualization of the budget template can be found in the Appendix).

Some allocation items can change from year to year while others such as the two largest allocation items, *Activities of a common nature within the sports movement* and *Kids and Youth sports* are recurrent. Notable allocation items to have been excluded from the budget which have earlier been specifically outlined in the regulation letter are *Anti-doping* and *Gender Equality*. The reason for *Anti-doping* to be excluded from the budget resonates with World Anti-Doping Agency’s recommendation to separate the anti-doping work from the sports movement. When it comes to the allocation item of *Gender Equality*, it has been removed as a sole allocation item, as per the gender equality function, gender equality is to be integrated into all allocation items (covered in Chapter 5).

With the increased support from the government, some supplementary executive powers have been given to the executive board of RF (Eriksson et al., 2019). While the General Assembly held the operational *and* strategic powers over the financial support system before, the operational (executive) powers over how financial grants are to be designed are now attributed to the executive board of RF. Since 2017, the support system has in line with this also been changed and has become an important function for the executive board to steer its SSFs and MAs. It has been stated that the new financial support and potential further changes in the support systems should be connected to the strategic goals set for 2025 and the board now also enjoy certain, even though limited, powers to revoke financial support to SSFs and MAs, or demand support to be repaid, if the governments expectations and RF's set out policies are not met (Eriksson et al., 2019).

The two-folded function puts enormous pressure on RF to handle multiple interests, and it could be seen as a strange role to play, being both a receiver and distributor of state funds (Eriksson et al., 2019; Linderyd et al., 2022). This two-folded function, representing the special interest of the sports movement and the public interest as an authority could be explained by the politician's trust in the sports movements to uphold the historic function to be a community actor in society, and their will that the sports movement should remain a self-going popular movement. This two-folded identity of RF has two implications: first, it postulates the legitimacy of the executive board of RF among the members and second, it also presumes the state's confidence in RF to manage the sports movement's state funds (Eriksson et al., 2019).

4.3. Equality for a successful sport

4.3.1. Equality goals

With the fourth development target, *Equality for a successful sport*, the desire from RF is that all sports should be gender equal by 2025 (Riksidrottsförbundet, 2021a). From the strategic decisions made in 2017, RF works actively with the goals linked to gender-equal opportunities to shape and form sports. RF has changed the work with gender equality, and today, a foundation of the current gender equality work is part of the strategy work. The goals that are set to reach the development target goal are stated as:

1. *Equal opportunity for everyone, no matter gender, to be active and lead sports*
2. *Girls and boys, women and men, are given equal opportunities and terms to be active and lead sports (that requires resources to be allocated evenly and fair to both girls and boys, women, and men's sporting)*
3. *Women and men, girls and boys participation in sports are valued equally and prioritized in an equal way (which for example means women and men's sporting are allocated resources after the same principles)*

4. *Women and men have equal influence in decision-making and governing bodies. No gender should be represented with less than 40 per cent*
5. *Distribution of roles, work and terms for decision-making are shaped to both women and men receiving equal opportunities to engage and affect*
6. *The gender perspective shall be incorporated into the daily activities and permeate all areas of activity*

Source: Riksidrottsförbundet (2019b)

4.3.2. Gender mainstreaming in RF

RF has throughout the years worked with numerous gender initiatives and in recent years, RF has intensified its work toward reaching a gender-equal sport. Research has been conducted by RF with emphasis on gender topics, such as the effect on the societal benefit of gender equality (Grahn, 2017), follow-up on the gender requirements in decision-making bodies (Svender & Nordensky, 2017), equality between the sporting movements trainers, (Svender & Nordensky, 2019), how “Strategi 2025” is affected by current norms and structures about gender and equality (Larsson & Linghede, 2020), how sporting associations act upon the gender requirements (Svender & Nordensky, 2020) and the decision-making processes behind the gender quotas in the SFFs boards, highlighting strategic and structured equality-work giving positive results (Svender & Wahlgren, 2021). This research both gives a basis for RF to reach its gender equality goals and also works as a current evaluation of its progress to become a gender-equal sport in 2025.

RF also work with more in-practice support for gender equality. The gender and equality function at RF entails one employee and one consultant, both working closely with RF’s own gender integration on a central level, but also as a support function to all member affiliations. As explained by the management function; *“We put in resources to strengthen the federations own capability to work with equality, we have central resources educating thousands of people in competence-lifting activities to increase the awareness surrounding equality, to work with norms and address our development with this [gender equality]”*. Furthermore, the management function believes that the gender question with RF has never been as actual and that a gender perspective is today integrated into all business orientation plans: *“All of these [orientation plans] must have a gender dimension in themselves. You can say that the gender equality issue has probably never been as active”*. RF also has an established competence pool, and the main goal is to support and develop SSF’s executive boards in questions that cover gender equality (Riksidrottsförbundet, 2021c). The pool’s mission is to inspire and meet special needs when facing issues regarding gender equality. RF has also developed a web-based education for all member affiliations. The education is called “Inkluderande idrott” and its purpose is to create reflection and engage in dialogue which can lead to encouragement for change (Inkluderande Idrott, 2022). As stated by an

employee, with RF investing in gender equality they can educate over three million Swedes to raise awareness of these types of questions: *“It is a power in itself, we are three million members, if we succeed with educating gender equality, then we have educated a large part of society”*. Also, an internal report made by RF concluded that recent gender mainstreaming within RF has been welcomed more positively in the organization, which has not been the case in earlier research conducted on RF before (Larsson & Linghede, 2020).

Financial support directed to reaching the strategic goals of 2025 has also been allocated. In 2020, a total of sixteen projects were allocated through project grants with gender equality in mind. Examples of sports included were football, handball, martial arts, and floorball. The projects had their focus on gender equal representation in decision-making organs, and the work included norm-critic analysis to understand how different structures affect gender equality within a sport. SSFs share this view of more emphasis on gender equality work. Insights from an SSF that has historically been quite gender unequal in terms of participants and resources allocated have now seen an increase of more support for gender equality: *“I think, if you count pennies and cents, it [gender equality] is such a different prioritization, and therefore it just feels more real!”*. Also, the goals state that all resources within RF should work to reach gender equality.

RF also work with external commercial actors in their gender equality work. RF received the support of one million SEK from Stadium, a Swedish sports brand, in a collaboration between the two parties, where the allocated funds went to increasing gender equality for sports leaders and active parents all around Sweden (Riksidrottsförbundet, 2017). RF has also worked with the organization “Locker Room Talk” to give extra support in working with younger boys to educate them in gender equality and macho culture (Riksidrottsförbundet, 2018).

5. Findings

5.1. RF's allocation of state-funded resources and integration of a gender perspective in the instrumental use of the budget

“RS shall under the period 2020-2025 conduct gender equality analyzes of current and new forms of support”

Source: Riksidrottsförbundet (2019c)

Gender equality has a strong place among RF's employees and in the organization's statutes, complemented by an outspoken focus on resource allocation's importance to reach the strategic goal of a gender equal sports movement in 2025. Hence, RF illustrates a case where gender equality is an integral part of the environment exemplifying a stage of gender mainstreaming evident in later accounting research on gender budgeting (Steinþórsdóttir et al., 2016; Marx, 2019). However, historically RF has had no focus on gender perspective within its budget system. The Swedish Research Council for Sport Science analyzed in 2017 the state-funded grants handed out to RF. They pointed out that RF's grant system was limited as a steering tool to increase gender equality as it allocated more resources to male participants than female participants. Instead, they highlighted RF's steering documents and management as the tools used to work with gender equality and stated that there is still much that can be done to reach a gender equal sport (Norberg, 2018; Dartsch et al., 2018).

Still as of today, the controlling function of RF lifts the work on strategy formulation and education on gender equality as RF's primary strategy: *“We consist of the non-profit affiliates who vote every year. Then you rather work with strategies, so it has been about, perhaps not resource allocation but rather to change structures”*. The controlling function further added to how the budget process does not prioritize between any of the two genders: *“Throughout our budget process we have not had any form of prioritization in such a way that ‘here go 50% more contributions for SSFs or MAs that activate women or girls’”*. Therefore, the focus on strategy work becomes even more evident as the gender and equality function has rather worked to integrate gender equality all over the organization with not a primary focus on resource allocation, as one employee within the gender and equality function states: *“My job is not an economic assignment, because we understood along the way that to fulfill the board decision, that it was not about finances but about gender mainstreaming”*.

However, a change in a line of thought in RF is found as the work to oversee all grants has been implemented recently. Explicitly stating that resources are to be worked with when supporting gender equality, a gender budgeting philosophy is now evident in much of RF's daily work. Employees feel a responsibility to educate and ensure that member affiliations are aware of budget decisions and their impact on gender

equality. Factors such as who formulates the budget, who decides on resources, and the actual outcome are based on the different genders, and once any discrepancies are seen, how they are adjusted for.

From the five allocation items, SSFs, MAs and DFs are to receive the funds from each basket. The budget process in RF as such is then decided upon by the executive board of RF and was latest done in 2017, revised in 2019 and enacted in 2022. The funds from each allocation item are distributed by RF through mainly four different types of grants set out by the executive board, which are to correspond with the overall strategic decisions set by the general assembly in accordance with their strategic direction. The four types of grants are the local activity support grant (LOK grant), the project grants, organizational grants, and functional grants. These grants are sourcing the money from different allocation items to SSFs, MAs and DFs and given an overview in the table below.

Type of grants	Million SEK	Applicable to:	Gender budgeting initiatives
LOK grant	584	MA	Yes
Project grant	243	SSF & MA	Yes
Functional grant	448,5	SSF & DF	Partly Yes
Organization grant	310	SSF & DF	No
Total sum	1585,5		

Table 2: The different grants, the total amount of resources that they allocate, which they are applicable for and if they have been influenced by a gender perspective.

Since RF's current budget process was decided upon in 2017 and the Swedish Research Council for Sport Science pointed out that RF resource allocation did not help in supporting gender equality, two main changes to the grants with a gender equality perspective have been made: one change in the LOK-grant and one more holistic change in the project grants. The new-won authority over the grants is an important factor which has made RF's focus on gender equality more evident and real in the budget process. This, as explained by the gender function at RF, was the direct reason for initiating work in overseeing all current and new grants in RF's budget process: *"If you take finances, here at RF we were commissioned by the National Sports Board to look at how our forms of financial support gender equality"*.

5.1.1. The LOK grant for Member Associations

The LOK grant, or "State-funded local activity support", is a grant for MAs. It is based upon the number of activities a MA is holding forth to participants in the age group 7-25, or para-athletes regardless of age. The definition of a sport activity is "performance-oriented competitive sports and health-oriented broad and exercise sports in which a central element of physical activity is included" (Riksidrottsförbundet, 2021d). Upon this, all activities should be directed towards health, a child's rights, ethics, passion,

integration and gender equality. Special with the LOK grant is that it is a stimulus support for already performed activities by the MAs and not based on proposed future activities. As such, the LOK grant is therefore unconditional, as it is rather the activities that are forced to be in line with the strategic goals set by RF.

The report from Dartsch et al. (2018) pointed out that the financial support for kids and youth sport were a strong skewing factor favoring male participants, as male participant generally engages in more activities. However, there have been recent changes in the support aiming to incentivize MAs to engage new participants where the majority is female rather than rewarding further engagement of already existing participants where the majority is male. Whereas the support before 2022 was a fixed amount rewarded for a person taking part in an activity irrespective of the accumulated number of the activity within a week, the new LOK grant will provide MAs with a higher remuneration for the two first activities in which a participant takes part. Thereafter a lesser amount will be awarded for the third, fourth and fifth activity after which the grant is capped that week.

LOK grant	1 st activity	2 nd activity	3 rd activity	4 th activity	5 th activity
Old structure	7 SEK	7 SEK	7 SEK	7 SEK	7 SEK
New Structure					
Age 7-9	7,86 SEK	7,86 SEK	5,24 SEK		
Age 10-25	7,86 SEK	7,86 SEK	5,24 SEK	2,62 SEK	2,62 SEK

Table 3: Comparison of the older LOK grant structure and the new structure

Even though the gender and equality team did not have the responsibility for the change in this grant, which in this case was the research and development teams work, a gender perspective was still evident in the change: *“We now work to ensure that the support does not automatically distort resources and provides significantly fewer resources for one gender”*. The change process included a deep dive into the statistics of the LOK grant and showed that much of the registered activities at the MAs were traced back to male members. The active choice from RF to look at the grant with a gender perspective made RF officials question the at the time ruling structure of the LOK grant: *“The changes were not entirely about gender equality, but LOK generates financial support more for boys than for girls (...) now that [gender] perspective was included, it would benefit Strategy 2025”*. With the new structure, the MAs are incentivized to engage in new activities that draw first-timers, where the majority are female. The change in the LOK-grant is thus one example of where management actively has disturbed and intervened in the ruling budgeting process, characteristics for an instrumental use (Bruns & Waterhouse, 1975; Amans et al. 2015). It is also in line with Khalifa & Scarparo (2021) that RF is challenging its budget use, uncovering a gender bias favoring already active participants which in numbers were heavily skewed towards the male gender. This uncovering of statistics regarding gender and how resources, potentially undetected, are skewed towards one gender points to the argument that transparency over the budgeting

process is important when it comes to being able to in the next step redistribute resources, in line with Steinþórsdóttir et al. (2016).

5.1.2. Project grant – for Special Sports Federation and Member Associations

Whereas the LOK grant is strictly a calculative grant based on performance in terms of the number of participators, activities and educational hours, the project grant is assessment-based. RF structures the project grant either as a mean to steer its members to exhibit projects for which SSFs or MAs can apply, or SSFs and MAs themselves come up with their own projects which are in line with the direction of RFs strategic goals, reasons, and general orientation for the project grants. The project grants are given to projects that go on for one year, and each applicant who receives a grant is allocated a sum between 50k-150k SEK. The orientation of the grants is subject to change every second year and the last changes were made by the end of 2021 as the two-year plan for 2022 and 2023 was set. In 2021, the last orientation of the project grants before today outlines four sub-orientations for SSF and two for associations to which projects should be directed towards aiming. For SFs the four sub orientations were:

- Organizational orientation
- Mapping of Inclusion
- International development
- Establishment

For the MAs, the two sub-orientations are

- Kids & Youth sports
- Facilities

The assessment-based process has historically been quite unsophisticated. Project grants were accepted or rejected based on the assessment of a single RF employee, without comparison to other project applications or with a possibility to appeal. Today, all applications are handled by a diverse group of RF officials and go through a standardized assessment with a chance to appeal. In prior years there was a specific orientation of the grant that was gender equality. Today, a gender perspective is embedded in the standardized assessment on all project grants, where applicants are forced to answer questions on how their project is supporting gender equality. As per the grant support function: *“It is a new thing, not to make gender equality an isolated issue (...) It must be a matter of course in all matters of budget so that it is not forgotten. So that we do not have one part with gender equality and then everything else”*.

Characteristics of instrumental use of RF’s budget with a gender budgeting perspective are perhaps most evident in the change of processes when it comes to the project grants. RF also seek to ensure that they have the competencies to assess and evaluate the project grants with a gender perspective as explained by the gender and

equality function: *“Do project managers have the right skills, do we set the right requirements to the extent necessary for unions to see having such a perspective (...) Regardless of establishment projects, safe sports, children and youth projects, we need to have the gender equality perspective with us. We do not do it as well as we could, so we look at them”*. Filled in by the gender and equality function in RF, the change in project grants is now much more of a sophisticated process, promoting more intervening from RF and less the feeling of unstructured work in relation to projects as before: *“Yes, no, yes, no, oh frisbee is fun let them get some money. Now there is a type of system!”*. The same notion is shared per the controlling function: *“It has been clearer to have a gender equality perspective on project grants. I mean that quite simply, where you have opportunities in another way to ask questions to both SSFs and MAs about how it thinks about its various projects, and from there ensure that the right target group gets a share of the allocated resources”*. In the framework of Abernethy & Brownell (1999), RF could be placed in the later face of going through strategic change not only in need for managers to intervene in the budget process but also in need of diagnostic systems set out to monitor if the budget systems are striving towards the chosen strategic direction. The controlling function’s ability to follow up on the project grants is hence an important characteristic of the instrumental use in supporting gender equality.

5.1.3. Functional grant – for Special Sports Federation and District Federation

The Functional grant’s purpose is of strengthening SSFs and DFs in their work to promote sports. The grant is divided into four sub-grants: *Elite-sport, Kids & Youth, adult sport* and *para-sport*. Within each subgrant, there is a mix of quantitative and assessment based criterium deciding on what level of grants each federation of association is to receive. The calculative processes are defined as resources being allocated based on statistics provided by members of RF. The statistics are for example based on the total headcount in an association and the number of activities conducted during a calendar year. The statistics are basic and provided by the MAs or SSFs to RF. The qualitative processes are like the project grants assessment, hence, the grants given should be granted based on a gender perspective in mind. However, only a small portion of the grants are assessment based. In Elite sport it is 40%, in the Kids & Youth it is 10%, and in the adult- as well as para-sport is 50%. Summarized in monetary terms in the table below, the assessment-based grant for SSFs is only 68 million SEK to the 262 million SEK allocated by calculative practices.

Sub-grants for SSF	Million SEK	Calculative based	Assessment based
Elite sport	90	54	36
Kids & Youth	220	198	22
Para	20	10	10
Adult	17		
Total sum	347	262	68
Sub-grants for DFs			
Inclusion	36		
Strategi 2025	65,5		
SUM	101,5		

Table 4: Functional grants to SSFs and DFs

A smaller portion of the functional grant is also given to DFs to work with inclusion and general question to reach all strategic goals set for 2025, there among the gender equality work. Hence an additional portion, even though small is allocated towards supporting gender equality.

5.1.4. Organization grant for Special Sports Federation and District Federation

The Organization grant is a base allowance for every member federation to enable their function as a sports organization, working to promote their respective sports and contribute to the popular movement and its purpose. As no specific guidance on how the funds should be spent is given, the funds are unconditional and to be spent at the will of the respective SSFs and DFs. Since 2017, no changes with a gender perspective have been made.

Number of MAs in SSF	Thousands SEK
0 - 49	700
50 - 69	1050
70 +	1400

Table 5: Organization grant allocated based on number of MAs in an SSF

Further, additional funds are available for larger SSFs based not only on the number of affiliated associations each federation has but also on the number of active participators within the SSF and the number of hours of theoretical education offered by each SSF. Out of the 300 MSEK extra available funds, a member federation can receive a maximum of 10% of that total amount (Riksidrottsförbundet, 2022b).

For the DFs a separate organization grant is offered to secure the DFs' work with ensuring a democratic sports movement. The grant for DFs is designed in a similar way as for SSFs where all DFs are awarded the same base allowance of 1,200 MSEK. Upon that, a flexible amount is added depending on how many SSFs and participators

there are within one district, but also the area of the district can add to the allowance. Why the area is a factor in the sourcing of the grant is due to the higher demands put on SDs of large areas to ensure contact points for democracy work (Riksidrottsförbundet, 2020c).

5.1.5. Integration of a gender perspective – challenges

From an instrumental perspective, the LOK grants inadequacy when it comes to following up funds with a gender perspective is interesting. As the LOK grant is a stimulus grant for already performed activities by MAs the potential follow-up is to be conducted before the grants are committed. Despite the change in the LOK grant, incentivizing MAs to engage first-time participants more, the grant is not considering how resources are allocated between genders but only activities performed. Likewise, neither the organization grant nor the large part of the functional grant is conditioned on those resources granted to be allocated proportionally between the genders. Thus, taking the project grant out of consideration and looking at the calculative grants, a gender equality perspective on the actual resource distribution is missing. One employee from the finance function mentions that the gender perspective has been hard to integrate into the calculative practices which are central in the other grants handed out by RF. The problematics as portrayed are shared by the controlling function; finding a way to give a priori to resources based on gender equality is tricky; *“The other grants that are calculated and not assessed, have almost always landed the same value, that it is difficult to pit men against women. How should we value different sports? If we talk equestrian sports, it's 95% women, the rest men. Hockey has the opposite. There, we have a hard time valuing from the state's side how we should distribute money to the SSFs without it becoming skewed”*. As implied, integrating gender budgeting through an instrumental use of the budget system is a challenge for RF. As further explained by the controlling function: *“We have rather worked with different types of policies, workshops, and stressed that it is important to work with under-represented groups. But it has not given an automatic kickback in how we distribute resources. If you are 50/50, you don't automatically get more resources”*. A colleague within the gender and equality team shares a discussion of the other grants besides the project grant: *“You have found an interesting thing. We decide together on the goals, we say it is important, but we do not measure, we do not follow up on all the money we distribute which is our mission to distribute, we do not know if they contribute to our goals! We have no idea. It is a very interesting way of working”*. With no “gender covenants” to follow up if the money allocated through the calculative grants distribute resources proportionally between genders or working in a set direction to support gender equality, it is put at risk and made easy to ignore (Marx, 2019).

It also appears that the budget's role in RF to support gender equality is dependent on the organizational structure compliant with Bruns & Waterhouse (1975). If comparing sports such as ice hockey and football against badminton and orienteering,

they have completely different gender structures. The problem above can be explained by the sport of football, which has an approximate 70/30 allocation in favor of male headcounts in Sweden. Where the allocation could be portrayed as skewed towards favoring male participants, the total number of female participants in football is the highest compared to any other federation, implying that football engages most female participants. As explained by the controlling function this is also one of the reasons that RF have not engaged in conditioning member affiliations resources based on gender statistics; *“That is one of the reasons as to why we do not make a difference on the larger grants based on whether you have male or female participants”*. Added from the gender and equality team, it is a general feeling that it is important for each SSF and MA to work with questions such as gender equality by themselves, as they face unique challenges in each SSF and sometimes between MAs within the same sport, highlighting especially that smaller SSFs have a harder time following the goal of a gender-equal sport: *“What you can see is that many times they already have a challenge in terms of internal structure, sporting development, and more. This makes it harder for them to get going with gender equality”*.

Connected to differences in gender structures, member affiliations also have different views on what a gender equal sport is, and what “good” performance in terms of gender equality constitutes. Other than the statutes of gender-equal representation that are “forced” on SSFs, a definition of a “gender-equal sport” is hard to find in an agreed form. An employee in the gender equality function share that member affiliations differ in their view on what gender equality is, as it becomes apparent when going through the project grant assessment form; *“The few things found in evaluation forms, what affects gender equality is vague, it is not the same formulations as in the goals. This means that different people have created their own small solutions and stuff in different stages”*. Furthermore, according to one of the gender equality studies conducted there is also an apparent misconception among member affiliates about what gender budgeting means. Close to 90 per cent of MAs stated that having gender equality as a principle is important when allocating resources for children and youth activities (Svender & Nordensky, 2020). However, when gender and equality employees at RF asked questions as to what kind of allocation was made, the response from the member affiliations was vague regarding how they monitored if the resource allocation affected gender equality.

From the board's perspective, there has been a question of whether generic equality standards such as a split on 60/40 in the boards or that resources should be further steered to support a gender equal sport, should become as cogent that RF could place sanctions on member affiliations where RF see it fit. However, cogent actions such as putting sanctions on member affiliations not complying with the gender equality work, or for that matter instituting gender covenants in the calculative grants would create conflict according to RFs management: *“Put it like this, if I attend the annual meeting with this kind of proposal [sanctioning], I don’t think that I will get any large applause”*. Filled in

by the grant support function: *“These discussions are happening all the time, trying to steer with financial resources (...) I think we have a good discussion, but it is not RF that should govern, we are a democratic confederation”*. Hence, this implies that there are structural reasons why the grant system at large does not take gender equality into account.

As further explained by an employee at a SSF, stiffer financial steering and potential sanctions or rewards for good equality work would also raise a conflict of what is fair and not: *“SSFs with a 50/50 gender split states that they have worked with equality for a long time and should be awarded for their work”*. On the other hand, as highlighted by another SSF, associations fighting to include more female participants ask for more resources to be allocated for their cases to increase gender equality. Thus, a component of a potential conflict if RF imposes stiffer financial steering could be the feeling among MAs that it adds pressure. An employee from a SSF even stated that putting too much pressure could lead to a revolt against RF: *“We feel some pressure, RF ask for statistics, and it forces you to look at gender issues (...) but as it is today, it does not matter what gender that you allocate resources to. If you want to create a revolution, this is where you should do it, but then you really stir the pot! Not so much with us, but with many other sports that are not so equal”*. In the end, at the same time as RF states that resource allocation and budgeting are important tools to work with gender equality, the budget’s role in supporting gender equality is a work in progress in RF.

5.2. RF’s work for its members and integration of a gender perspective in the symbolic use of the budget

RF is keen to present a public image of working with multiple gender initiatives, such as gender research, in-practice support e.g., supporting pregnant women athletes, and external engagements which both raise awareness of current gender inequalities and their work against them but also changes in the grants covered in 5.1 is highlighted. In this way, the display of the budget is a complement to the communication for their gender equality goals. The display of gender budgeting initiatives such as the change in the LOK and project grants are important complements to the steering documents, entailing the gender equality goals, implying that the gender work in RF is not only a “facade” of fancy words but evident and real. We can see that this transmission of a message is evident both in RF’s communication towards the state and to its members, this to uphold its legitimacy as both acting in a sports authority’s place and also being a spokesperson for the independent sports movement. As stated by an employee from the controlling function: *“We as a non-profit popular movement want as free support as possible and not much control. But if the government really wants us to work on one thing, then they can regulate accordingly (...) we need to balance this”*.

The environmental pressure from the state becomes evident during the meetings with state officials. As the amount of funds granted to RF has steadily increased during recent years, so have the political signals from state officials in their meetings. Therefore, RF has the challenge of at the same time asking for more state funds, which they in the end only distribute further to member affiliations and need to display how their budget is used to support the different “allocation posts” outlined in the regulation letter. In the end, RF is positive to use the budget process to integrate a gendered perspective more through the grants, and to ensure that they reach a gender equal sport in 2025. However, the question of how much they can steer or not is still evident. As stated by an employee, the perspective of working “for” or “against” the members is tricky: *“In my position, I am not frustrated, the main point is that we work with trust and to develop together. That is the strength of a movement, to work closely and have good discussions, good requirements, and dialogues. But we need to be better with these questions [gender], to come closer to the members (...) to see how all processes work, for example, the budget, rather than just telling them how to do it. It becomes too narrow.”*

While RF gives a positive picture of its budget process in terms of supporting gender equality towards the state, the gender budgeting initiatives as covered are a limited part of the overall budget process in RF. Instead, resources are rather put in the pockets of member affiliations, and not for RF to support gender equality. This is in line with RF’s identity of members leading the change as the governance is based on trust and common steering without absolute authority. Furthermore, the way that RF assesses the current gender equality work of members is mostly done through the business orientation plans which are given to RF and not through the budget process, as stated by an SSF: *“It is clearer in orientation plans, strategy documents and that stuff rather than the budget”*. An equal perspective is shared by another SSF, stating: *“I would say it is more visible in the orientation plans (...) those are the thing. RF does not decide our budget, but they are very interested in our orientation plans”*. RF’s historic, and continuous, focus on steering documents in the form of business orientation plans, equality goals and requirements of equal representation in SSF boards is thus a key factor when assessing RF’s work of supporting gender equality. Even though an instrumental role of the budget is limited in terms of integrating gender as a perspective in all grants, this is in line with how RF wishes to operate against their members, as this creates less conflict and keeps the trust of the members intact.

However, the gender equality function is pointing to their budget to be a “leading example” to legitimize their role of putting pressure on their members: *“It is hard, we need to secure our own structures before we can make demands on others. Or do both at the same time, but we need to sweep clean in front of our own door”*. Therefore, RF has taken strategic choices to communicate how their resource allocation supports gender equality work towards their members in an “internal” symbolic use, thus not only the state. The gender budgeting initiatives mentioned in previous sections can pose as

examples of RF “sweeping” in front of their own door, to lead by example and legitimize their role in the budget process towards the members. More particularly, with RF having a clear agenda of conducting gender equality analysis of current and new forms of grant support, they have begun the work of communicating to their members what it can potentially lead to.

Despite that RF is not following up on the LOK grant based on resources being allocated proportionally between the genders, the change of the LOK grant is a clear signal to MAs that a gender perspective shall be considered. Added by the management team, this does not even entail monetized resources: *“The most important factor that I bring to the table, that is the engagement of the board. If we do not put the question on the agenda, that gives a signal. That type of consciousness is the most important part. And it does not even cost money!”*. Along similar lines, the changes to the project grants are also sending signals to member affiliations that a gender equality perspective is to be integrated into all budget decisions and not isolated to separate gender equality projects. Why these two changes, above are highlighted as instrumental uses of the budget but also given a symbolic meaning, is in line with Amans et al. (2015) stating that the instrumental and symbolic uses can coexist and work together. Hence, by leading a change in the current gender work with high engagement, the symbolic role of the budget could be an incubator for clearer use of the instrumental role, as members on their own implement the budget process to initiate work to support gender equality. Added by the gender and equality team, owning the question of gender equality long-term is therefore crucial: *“The research we conduct points to what we see in long-term gender equality work, and that is to own the question on our own!”*

		Instrumental budget use	Symbolic budget use
Framework	Characteristics	Management is intervening and interactive in the budget process and are highly monitoring and diagnostic.	Management is seeking legitimacy and negotiating power by reflecting the budget as proof of complying with expectations, contemporary norms, and cultures.
	Implications on budget process	Direct implication on the budget process, as management alters resource allocations and processes for follow-up to support gender equality.	Indirect implications on the budget process, as management wants to display examples from the budget that support gender equality.
Findings	Feelings within RF	Adds pressure and could be potential source of conflict.	Keeps a feeling of independency and trust between RF and its member affiliations.
	RF's dual identity	The intervening and monitoring of state grants characterizes RF as acting in a sport authority's place.	The reliance on steering documents and symbolic use of budgets is connected to RF's wish of acting on behalf of the independent sports movement.

Figure 4: The insights from the case of RF summarized together with the analytical framework presented in 2.3

6. Discussion

6.1. Budget use as a way of coping with dual identities

While prior literature has focused on sports clubs (Cooper & Johnston, 2012; Cooper & Joyce, 2013; Carlsson-Wall et al., 2016; Baxter et al., 2019a; Baxter et al., 2019b), international special sports federations (Siddiqui & Humphrey, 2016; Siddiqui et al., 2019), national sports federations (Cordery & Davies, 2013; Rika et al., 2016; Clune et al., 2019), event organizations (Carlsson-Wall et al., 2017) and Olympic organizations (Burfitt et al., 2020; Krauss, 2021), the focus on a national governing body constitutes new insights in how sports are governed at the highest national level. Riksidrottsförbundet (RF) and other national sport governing bodies is an interesting midpoint between state authority and a popular movement.

As RF is both acting towards the state and its members it resembles a hotbed for competing institutional logics in line with prior research on sporting organizations. In the case of RF, two clear logics can be found, a state logic and a community logic. Earlier research on accounting and sports illustrates examples of how differing logics strive to achieve their respective own goals (Clune et al., 2019, Baxter et al., 2019b) but also how logics in certain situations can be more or less compatible depending on the sport and business-related performance (Carlsson-Wall et al., 2016). The case of RF illustrates an example of where two logics goal of reaching a gender-equal sport in 2025 is aligned but how the logics instead differ in their view on how RF should steer the sports movement with financial resources. Also, bounded by an implicit contract between the state and the sports movement, RF illustrates a complex organization representing a combination of two logics intertwined into one “dual identity logic” by contractual logic assimilation. Thus, this paper’s findings uncover RF’s dual identities aspiring to both keep the government pleased with the way RF allocates its resources and also adhere to its members’ demands of independency.

In line with prior accounting and sports research covering both institutional logics and resource allocation, the budget process at RF and how it is used to support gender equality can be seen to be inflicted by different institutional logics (Carlsson-Wall et al., 2016; Clune et al., 2019, Baxter et al., 2019a; Baxter et al., 2019b). Furthermore, the activity of coping with dual identities imposed by the contractual logic assimilation could be pinpointed to RF’s two uses of its budget, one instrumental and one symbolic as by Amans et al. (2015). While the instrumental use seems to add pressure and conflict, the case of RF poses similarities to Clune et al. (2019) findings that the uncovering effects of diagnostic and monitoring disclosures can overthrow the status quo and “taken-for-granted practices”. In the case of RF, the change in project grants is changing the way MAs must think of equality, having to integrate a gender perspective in all their project applications. A further gender integration than what is seen today in on the other larger

grants, instituting a more cogent financial steering with gender covenants and sanctions could potentially help further the overthrowing of the status quo that is gender inequality. However, as within the GAA, an identity crisis within RF would risk arising, deteriorating RF's role as a voice for the sports movement and instead of taking a stronger position as acting in a sports authority's place.

In the empirical findings, we see how the symbolic use of the budget is rather a complement to steering documents. Following the situation that RF display the budget process to communicate their support of gender equality work, the communication gives signs of environmental, cultural, and norm-influenced pressure which RF are keen to comply with. The will to use steering documents and symbolic use of the budget seems however to play more to the attributes of acting as a representant of the Swedish sports movement. Thus, as prior research has pointed out different instrumental steering used in combination with the budget, covering company statutes and laws (Baxter et al. 2019b) and detailed action planning (Carlsson-Wall et al., 2016), this case study illustrates the use of steering documents besides budgets.

The symbolic use of the budget towards its member affiliations in a way to legitimize a gender perspective in the budget process could be understood as a way to not only point to words but also an action, making their gender work seem more real and tangible without inflicting conflict or pressure. The symbolic use of budgets illustrates the trust RF has in the sports movement to from a grass-root level initiate the change needed to reach the strategic goals of 2025. Also, steering documents and the symbolic use of the budget acts to ensure legitimacy and independency against the state, by actively ensuring the government the success of the at the time ruling budget process. Similarly, to Baxter et al. (2019b), our findings show the importance of partly state-funded actors being able to show the state how their resource allocation is benefiting the community.

Indeed, our study does not revoke previous research on resource allocation within the accounting and sports domain, but the findings in line with previous research on accounting and sports have implications on the way a gender perspective could be implemented in the budget process and what role the budget takes in supporting gender equality. Thus, we broaden the current accounting and sports discussion by adding a gender perspective. By analyzing in our case organization what role the budget plays in supporting gender equality, it can be of help to understand the socially constructed discrimination against female sports participants. In this manner, we follow upon Williams (2013), Cepeda's (2021) and Persson's (2022) wish to understand, in a sporting landscape, how a gender perspective on resource allocation could alter the status quo and increase female opportunities.

6.2. Implications on gender budgeting

Prior literature on gender budgeting has covered instrumental uses of the budgeting process, advocating management to be highly intervening and monitoring in the budgeting process to support gender equality. Marx's (2019) promotion of integrating a gender perspective through quantification and calculative practices in performance-based budgeting carries instrumental characteristics seen in Amans et al. (2015) as a more rational and technical way of using the budget. Likewise, Steinþórsdóttir et al. (2016) call for transparency to uncover gender biases is connected with the instrumental character of intervening.

In line with prior literature on gender budgeting, our findings also cover the implementation of a gender perspective in the instrumental role of a budget in supporting gender equality. RF's overseeing of all current and potential new grants is thus as explained by Steinþórsdóttir et al. (2016) a first step in integrating a gender perspective in the budget process. RF's monitoring of the resource allocation in the project grants and its change in the LOK grant also implies the integration of a gender perspective in the instrumental use of the budget. The partly integrated gender perspective in the functional grant is an example of gender budgeting within RF. However, as the project and functional grant only constitutes a small portion of RF's budget and that the LOK grant does not follow up on resources allocated to MAs, a large majority of state-funded grants distributed by RF are not allocated with a gender perspective. Hence, our study depicts a similar situation, when Norberg et al. (2018) made their evaluation of RF's grants in 2017.

In contrast to the successful integration of gender budgeting provided by Marx (2019), the case of RF has shown it to be tricky, as stated throughout the interviews, to quantify and monitor resources based on gender equality. This is despite the desire expressed by RF officials in the interviews to implement a philosophy of gender budgeting and their willingness to seek and understand how both current and potential new grants can integrate a gender equality perspective. Thus, where Steinþórsdóttir et al. (2016) research presented insight into an uncovering of gender bias at a university, and Marx (2019) considered the implementation of a gender perspective in all the budget processes in a national state budget, this case illustrates the complexities of implementation of gender budgeting in an organization carrying dual identities, but also a vast decentralization and differences in gender structures among member affiliations.

Worth discussing is if the difficulty of integrating a gender perspective in RF stems from the general feeling that too much cogent financial steering could lead to conflict and perhaps an identity crisis, or is it steaming from the differing views on what a gender-equal sport is? This question perhaps illustrates that future research on gender budgeting could be dedicated to uncovering how environmental factors affect the implementation of how a gender perspective in the instrumental use of the budget.

Adding to prior literature on gender budgeting, the tenet of this paper is however that our case study also explores the integration of gender perspective in the symbolic use of the budget process. As argued by Covalleski et al. (1988) accounting as a tool “may be more of a social invention” as it constructs a social reality rather than following a rational (technical) reflection of reality. When only smaller portions of the state-funded grants are allocated from RF with little to no regard for gender equality one might question how the positivistic symbolic use is materializing gender equality or only portray an enhanced picture of RF’s budget supporting gender equality. The findings identify how the symbolic use of the budget is used to communicate gender equality initiatives in a legitimizing process together with wider use of steering documents, perhaps in a way to cover up limited financial steering towards gender equality. In this way, one could ask if gender budgeting in the case of RF, could be visualized as “icing on the cake”. This would imply that from an outside perspective, the display of working with the budget to support gender equality is the icing on the cake, but when you cut through the cake to analyze the instrumental role, the cake is filled with non-gender perspectives. Furthermore, if the integration of a gender perspective is only integrated into the symbolic use of the budget, and not in the instrumental use, budgeting in its instrumental use could risk fortifying the patriarchal structures already existing in society as budgeting carries values that could be described as representative to male attributes maintaining gender inequality (Acker, 1990; Hines, 1992; Carmona & Ezzamel, 2016; AleAhmad & Lupu, 2022).

An opposition to why the symbolic role, in terms of gender budgeting in RF, and perhaps in general would be an icing on the cake is however RF’s argumentation of how their work with the budget, even though limited on an instrumental level, sends a signal to the member affiliations to integrate a gender perspective on their end. In this way, the symbolic use of the budget puts pressure on member affiliations to work with gender equality without imposing more cogent financial steering. This would be in line with Strauch & Dambrin (2021) that budgets could put the issue of gender inequality on the organizational agenda to drive a positive change. If RF is successful in its symbolic use of the budget in supporting gender equality is not evaluated in this paper, but if so, the case could point to that the instrumental and symbolic uses of a budget can work together. This is however to little surprise if considering budget theory in general following Amans et al. (2015) findings that the different uses often work together but could be a valuable insight when it comes to gender budgeting research.

		Instrumental budget use	Symbolic budget use
Framework	Characteristics	Management is intervening and interactive in the budget process and are highly monitoring and diagnostic.	Management is seeking legitimacy and negotiating power by reflecting the budget as proof of complying with expectations, contemporary norms, and cultures.
	Implications on budget process	Direct implication on the budget process, as management alters resource allocations and processes for follow-up to support gender equality.	Indirect implications on the budget process, as management wants to display examples from the budget that support gender equality.
Findings	Feelings within RF	Adds pressure and could be potential source of conflict.	Keeps a feeling of independency and trust between RF and its member affiliations.
	RF's dual identity	The intervening and monitoring of state grants characterizes RF as acting in a sport authority's place.	The reliance on steering documents and symbolic use of budgets is connected to RF's wish of acting on behalf of the independent sports movement.
Contribution	Implications on gender budgeting research	Covers the instrumental role of budget use, in line with previous research but adds an understanding of implementation complexities.	Adding to previous research as it uncovers the symbolic role of gender budgeting and asks whether it is an "icing on the cake".

Figure 5: The insights from the case of RF summarized together with the analytical framework and our discussion.

7. Conclusion

By researching, what is the role of budgets in supporting gender equality, our theoretical framework of Amans et al. (2015) provided us with two primary roles a budget can have, one instrumental and one symbolic. In analyzing the two set out budget uses and how they support gender equality, we make two main contributions. First, we contribute to the world of accounting and sports. In line with prior research in accounting and sport, we could see that the two budget uses in RF were inflicted by different institutional logics (Carlsson-Wall et al., 2016; Clune et al., 2019; Baxter et al., 2019a; Baxter et al., 2019b). While prior research has pointed out that the budget fills a role in combination with covering company statutes and laws (Baxter et al. 2019b) and detailed action planning (Carlsson-Wall et al., 2017), this case study illustrates the use of steering documents besides budgets. This thesis focuses on a national sports governing body and also constitutes new insights into how sports are governed at the highest national level. In researching what role budgets have in supporting gender equality we also integrate sports management literature's concern of gender issues in sports, and how they have pointed to research allocation's part in fixing the issue at hand.

Second, we contribute to gender budgeting research. The case of RF shows that the implementation challenges of integrating a gender perspective in the instrumental role are perhaps more palpable than prior literature has illustrated. RF is a complex organization characterized by dual identities, a vast decentralization, and differences in gender structures among member affiliations. Adding to prior literature on gender budgeting, the tenet of this paper is however that our case of RF also explores the integration of gender perspective in the symbolic use of the budget process. With RF, having only a limited integration of a gender perspective in the instrumental use of the budget, RF's symbolic use of the budget could in one view only be a legitimizing process for the state, in trying to enhance their use of the budget to support gender equality. From another perspective, however, presented by RF, "internal" symbolic use of the budget puts pressure on member affiliations to work with gender equality without imposing more cogent financial steering. If gender budgeting in RF is an "icing on the cake" is thus far unclear.

Our practical contribution highlights how gender equality and resource allocation can be discussed through an accounting tool, such as the budget. Other sports organizations deal with gender equality issues, and so does other organizations in the public and private sector as well. Gender equality affect at large the society, organizations, and individuals. If accounting could both shed light on this societal issue, as well as being part of the solution, it would benefit all. Considering the complexity of implementing a gender perspective in a budget process, our thesis presents empirical findings of how gender budgeting can be addressed on an organizational level.

However, this study is subject to some limitations. First, we limit ourselves to conduct a single case study on Riksidrottsförbundet. Even though it gives a deep insight into the organization, we limit ourselves from looking at other national governing sports bodies in other countries, where similar relations between the state and the sports movement can be found. Secondly, our paper was limited to a smaller timeframe with particularly in mind the grant system which is currently under development in terms of gender equality. It would therefore be of interest to study our research more long-term. Third, gender budgeting as a concept is subject to personal opinions regarding what and how gender equality is, implying that it can limit how gender equality is perceived and approached.

For future research, we could see several possible routes for accounting researchers to follow up on, with a further extended integration of gender equality perspectives within the domain of accounting and sports. Based on our case, particularly, research setting in special sports federations would be interesting as it would further the understanding of RF and reach more affiliations to understand gender equality, resource allocation, and other instruments used. More generally, it would be of interest to apply gender budgeting research to either a privately owned, or a public company, to further acknowledge gender budgeting and how it is affected in different empirical settings. For example, gender budgeting research is still missing a perspective of how a business logic would influence a gender budgeting philosophy. Also, research into how other environmental factors such as organization size and gender structures affect the implementation of how a gender perspective in the use of the budget is needed. A last acknowledge research opportunity, strongly connected to that of gender and equality is that gender is not the sole discrimination ground. Other discrimination grounds such as race, religion, or age are apparent in our society. Research into other discrimination grounds within the accounting domain could extend accounting research societal impact.

8. References

- Abernethy, M.A. & Brownell, P. (1999). The role of budgets in organizations facing strategic change: an exploratory study. *Accounting, organizations and society*, 24(3), pp. 189-204.
- Aftonbladet Debatt. (2019). Fotboll, ett av de minst jämställda jobben. Aftonbladet. 29th June 2019. Available at: <https://www.aftonbladet.se/debatt/a/xPV5EX/fotboll-ett-av-de-minst-jamstallda-jobben>. (Accessed 24/2-2022).
- Ahrens, T. & Chapman, C.S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, organizations and society*, 31(8), pp. 819-841.
- AleAhmad, Y., & Lupu, I. (2022). Management control and The Reproduction of Gender Inequality: A review and Post-Covid Research Agenda. *ESSEC Business School Cergy-Pontoise Campus*.
- Alsarve, D. (2018). Addressing gender equality: enactments of gender and hegemony in the educational textbooks used in Swedish sports coaching and educational programmes. *Sport, education and society*, 23(9), pp. 840-852.
- Andon, P., Baxter, J. & Chua, W.F. (2015). Accounting for Stakeholders and Making Accounting Useful: Accounting for Stakeholders. *Journal of management studies*, 52(7), pp. 986-1002.
- Andon, P. & Free, C., (2014). Media coverage of accounting: the NRL salary cap crisis. *Accounting, auditing & accountability journal*, 27(1), pp. 15-47.
- Andon, P. & Free, C. (2019). Accounting and the business of sport: past, present and future. *Accounting, auditing, & accountability*, 32(7), pp. 1861-1875.
- Baxter, J., Carlsson-Wall, M., Chua, W.F. & Krauss, K. (2019a). Accounting and passionate interests: The case of a Swedish football club. *Accounting, organizations and society*, 74, pp. 21-40.
- Baxter, J., Carlsson-Wall, M., Chua, W.F. & Kraus, K. (2019b). Accounting for the cost of sports-related violence: A case study of the socio-politics of “the” accounting entity. *Accounting, auditing, & accountability*, 32(7), pp. 1956-1981.
- Bruns, W.J. & Waterhouse, J.H. (1975). Budgetary Control and Organization Structure. *Journal of accounting research*, 13(2), pp. 177-203.
- Bryman, A. & Bell, E. (2015). *Business Research Methods* (4 edn.). Oxford University Press.

- Burfitt, B.A., Baxter, J. & Mouritsen, J. (2020). Separating and integrating non-financial and financial measures: a case study of a sporting organization playing the value-in-kind (VIK) game. *Accounting, auditing, & accountability*, 33(8), pp. 1871-1907.
- Carlsson-Wall, M., Kraus, K. & Messner, M. (2016). Performance measurement systems and the enactment of different institutional logics: Insights from a football organization. *Management accounting research*, 32, pp. 45-61.
- Carlsson-Wall, M., Kraus, K. & Karlsson, L. (2017). Management control in pulsating organisations—A multiple case study of popular culture events. *Management accounting research*, 35, pp. 20-34.
- Carmona, S. & Ezzamel, M. (2016). Accounting and lived experience in the gendered workplace. *Accounting, organizations and society*, 49, pp. 1-8.
- Cepeda, I. (2021). Wage Inequality of Women in Professional Tennis of the Leading International Tournaments: Gender Equality vs Market Discrimination? *Journal of international women's studies*, 22(5), pp. 407-426.
- Clune, C., Boomsma, R. & Pucci, R. (2019). The disparate roles of accounting in an amateur sports organisation. *Accounting, auditing, & accountability*, 32(7), pp. 1926-1955.
- Cooper, C. & Joyce, Y. (2013). Insolvency practice in the field of football. *Accounting, organizations and society*, 38(2), pp. 108-129.
- Cordery, C.J. & Davies, J. (2016). Professionalism versus amateurism in grass-roots sport: Associated funding needs. *Accounting history*, 21(1), pp. 98-123.
- Covalevski, M.A. & Dirsmith, M.W. (1988). The use of budgetary symbols in the political arena: An historically informed field study. *Accounting, organizations and society*, 13(1), pp. 1-24.
- Dartsch, C., Norberg, J.R & Faskunger, J. (2018). Resurser, representation och ”riktig” idrott - Om jämställdhet inom idrotten. Centrum för Idrottsforskning, 2018:2.
- DN Debatt. (2022). Skattereglerna missgynnar flick- och damidrotten. Dagens Nyheter. 3rd February 2022. Available at: <https://www.dn.se/debatt/skattereglerna-missgynnar-flick-och-damidrotten/> (Accessed 24/2-2022).
- Eriksson, P., Mattsson, P. & Norberg, J.R. (2019). Konsten att styra en idrottsrörelse. In Bäckström, Å., Carlsson, B., Fahlström, P.G. & Book, K. *Sport management, del 2. Styrning och samhällsengagemang inom svensk idrott*. Stockholm: SISU Idrottsböcker.
- Evans, R., Walters, G. & Tacon, R. (2019). Assessing the effectiveness of financial regulation in the English Football League: The dog that didn't bark. *Accounting, auditing & accountability journal*, 32(7), pp. 1876-1897.

Faskunger, J. & Sjöblom, P. (2017). Idrottens samhällsnytta – en vetenskaplig översikt av idrottsrörelsens mervärden för individ och samhälle. *FOU-rapport* 2017:1. Stockholm: Riksidrottsförbundet.

Galizzi, G., Meliou, E. & Steccolono, I. (2021). Theme: Experiences and challenges with gender budgeting and accounting. Moving towards gender-responsive forms of accountability?: Editorial: Institutionalizing gender budgeting-contemporary experiences and future challenges. *Public money & management*, 41(7), pp. 499-501.

Grahn, K. (2017). Jämställdhet en förutsättning för idrottens samhällsnytta. In J. Faskunger & P. Sjöblom, Idrottens samhällsnytta: En vetenskaplig översikt av idrottsrörelsens mervärden för individ och samhälle. *FOU-rapport* 2017:1. Stockholm: Riksidrottsförbundet.

Guba, E. G., & Lincoln, Y. S. (1994). Competing paradigms in qualitative research. In N. K. Denzin & Y. S. Lincoln (eds.), *Handbook of qualitative research*, pp. 105-117.

Haynes, K. (2017). Accounting as a gendering and gendered: A review of 25 years of critical accounting research on gender. *Critical perspectives on accounting*, 43, p. 110-124.

Hines, R.D. (1992). Accounting: Filling the negative space. *Accounting, organizations and society*, 17(3), pp. 313-341.

Jämställdhetsmyndigheten. (2021). What is gender equality? Available at: <https://jamstalldhetsmyndigheten.se/swedish-gender-equality-agency/gender-equality-in-sweden/what-is-gender-equality/> (Accessed 13/5-2022)

Khalifa, R. & Scarparo, S. (2021). Gender Responsive Budgeting: A tool for gender equality. *Critical perspectives on accounting*, 79, p. 102183.

Krauss, K. (2021). Coping with Financial Stigma: a study of budgetary identity work in a candidature for the Olympic Winter Games, *Stockholm School of Economics*.

Kwantes, C. T., Bergeron, S. & Kaushal, R. (2005). Applying social psychology to diversity. In F. W. Schneider, J. A. Gruman & L. M. Coutts, *Applied Social Psychology: Understanding and Addressing Social and Practical Problems*, 1, pp. 339-340.

Larsson, H. & Linghede, E. (2020). Jämställd idrott 2025 – hur då? *FOU-rapport* 2020:4. Stockholm: Riksidrottsförbundet.

Linderyd, A. & Leon Rosales, R. (2022). Idrottsrörelsen som demokratiskola – Interna och externa förväntningar i arbetet med inkludering och segregation. *Riksidrottsförbundet*. Stockholm: Riksidrottsförbundet.

Lounsbury, M. (2007). A Tale of Two Cities: Competing Logics and Practice Variation in the Professionalizing of Mutual Funds. *Academy of Management Journal*, 50(2), pp. 289-307.

Lukka, K. & Vinnari, E. (2014). Domain theory and method theory in management accounting research. *Accounting, auditing & accountability journal*, 27(8), pp. 1308-1338.

Marx, U. (2019). Accounting for equality: Gender budgeting and moderate feminism. *Gender, work, and organization*, 26(8), pp. 1176-1190.

Merchant, K.A. (1981). The Design of the Corporate Budgeting System: Influences on Managerial Behavior and Performance. *The Accounting review*, 56(4), pp. 813-829.

Meyer, J.W. & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *The American journal of sociology*, 83(2), pp. 340-363.

Motion 2020/21: 1512. Jämställd idrott. Available at:
https://www.riksdagen.se/sv/dokument-lagar/dokument/motion/jamstalld-idrott_H8021512. (Accessed 4/3-2022)

Norberg., J.R. (2018). Statens stöd till idrotten - Uppföljning 2017. Centrum för Idrottsforskning 2018:1.

Otley, D. (1978). Budget Use and Managerial Performance. *Journal of accounting research*, 16(1), pp. 122-149.

Otley, D. (1994). Management control in contemporary organizations: towards a wider framework. *Management accounting research*, 5(3-4), pp. 289-299.

Persson, M. (2022). Playing without goals: gendered practices in recreational youth football. *Journal of youth studies*, pp. 1-16.

Polzer, T., Nolte, I.M. & Seiwald, J. (2021). Gender budgeting in public financial management: a literature review and research agenda. *International review of administrative sciences*, pp. 1-17.

Power, M. (1997). The audit society: rituals of verification. *Oxford: Oxford University Press*.

Regeringskansliet. (2016). Jämställdhet inom idrotten ska ses över. Regeringskansliet. Stockholm: Socialdepartementet.
<https://www.regeringen.se/pressmeddelanden/2016/12/jamstalldhet-inom-idrotten-ska-ses-over/> (Accessed 24/2-2022).

Regeringskansliet. (2019). The Government's work on gender-responsive budgeting. Regeringskansliet. Stockholm: Finansdepartementet. Available at:

<https://www.government.se/articles/2019/10/gender-responsive-budgeting/> (Accessed 4/3-2022).

Rika, N., Finau, G., Samuwai, J. & Kuma, C. (2016). Power and performance: Fiji rugby's transition from amateurism to professionalism. *Accounting history*, 21(1), pp. 75-97.

Riksidrottsförbundet. (2017). Samarbete och en miljon kronor ger extra skjuts för jämställd idrott. Available at: <https://www.rf.se/Nyheter/Allanyheter/Nyhetsarkiv/samarbeteochenmiljonkronorgerextraskjutsforjamstalldidrott/> (Accessed 5/4-2022).

Riksidrottsförbundet. (2018). Riksidrottsförbundet och Locker Room Talk tillsammans för jämställdhet och schyssta attityder. Available at: <https://www.rf.se/Nyheter/Allanyheter/Nyhetsarkiv/riksidrottsforbundetochlockerroomtalltillsammansforjamstalldhetochschysstaattityder/> (Accessed 5/4-2022).

Riksidrottsförbundet. (2019a). Idrotten Vill – Idrottsrörelsens idéprogram. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet/nya-dokument/nya-dokumentbanken/rfs-verksamhet/idrotten-vill--idrottsrorelsens-ideprogram.pdf> (Accessed 22/3-2022).

Riksidrottsförbundet. (2019b). Jämställdhetsmål. Available at: <https://www.rf.se/RFarbetarmed/jamstalldhet/jamstalldhetsmal/> (Accessed 23/3-2022).

Riksidrottsförbundet. (2019c). 10.9 RS förslag till RF-stämman: Riksidrottsförbundets stödformer. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet-riksidrottsmotet/dokument/2019/moteshandlingar/10.9-riksidrottsforbundets-stodformer.pdf> (Accessed 26/3-2022).

Riksidrottsförbundet. (2020a). Idrott på lika villkor. Available at: <https://www.rf.se/RFarbetarmed/jamstalldhet/> (Accessed 20/3-2022).

Riksidrottsförbundet. (2020b). RF:s stadgar – i lydelse efter RF-stämman 2019. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet-svensk-antidoping/dokument/rfs-stadgar-2020-01-01.pdf> (Accessed 28/3-2022).

Riksidrottsförbundet. (2020c). Verksamhetsstöd RF-SISU distrikt Strategi 2025. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet/nya-dokument/mediearkiv/bidrag-och-stod/tilldelade-stod/verksamhetsstod-df/verksamhetsstod-rf-sisu-distrikt-strategi-2025-rs-beslut-september-2020.pdf?w=900&h=700> (Accessed 28/4-2022).

Riksidrottsförbundet. (2021a). Verksamhetsinriktning 2022–2023 – med ekonomiska planer. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet/nya-dokument/nya-dokumentbanken/rfs-verksamhet/verksamhetsinriktning-2022-23.pdf> (Accessed 22/3-2022).

- Riksidrottsförbundet. (2021b). Verksamhetsberättelse med årsredovisningar – Riksidrottsförbundet 2020. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet/nya-dokument/nya-dokumentbanken/rfs-verksamhet/verksamhetsberattelse-2020.pdf> (Accessed 22/3-2022).
- Riksidrottsförbundet. (2021c). Kompetenspool för ökad jämställdhet. Available at: <https://www.rf.se/RFarbetarmed/jamstallldhet/kompetenspoolforokadjamstallldhet/> (Accessed 23/3-2022)
- Riksidrottsförbundet. (2021d). Föreskrifter om statligt lokalt aktivitetsstöd. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet/nya-dokument/mediearkiv/bidrag-och-stod/lok-regler-och-blanketter/lok-stodsforeskrifter-fran-1-jan-2022.pdf> (Accessed 28/4-2022).
- Riksidrottsförbundet. (2022). Om Riksidrottsförbundet. Available at: <https://www.rf.se/omriksidrottsforbundet/> (Accessed 20/3-2022).
- Riksidrottsförbundet. (2022b). Organisationsstöd SF 2022-2023. Available at: <https://www.rf.se/globalassets/riksidrottsforbundet/nya-dokument/mediearkiv/bidrag-och-stod/tilldelade-stod/regelverk-2022-2023/organisationsstod-sf-2022-2023.pdf?w=900&h=700> (Accessed 28/4-2022).
- Riksidrottsförbundet-SISU. (2022). Inkluderande idrott. Available at: <https://utbildning.sisuidrottsbocker.se/sisu/generell/organisation/inkluderande-idrott/> (Accessed 24/4-2022).
- Sharp, R. & Broomhill, R. (2002). Budgeting for Equality: The Australian Experience. *Feminist economics*, 8(1), pp. 25-47.
- Shenton, A. K. (2004). Strategies for ensuring trustworthiness in qualitative research projects. *Education for Information*, 22(2), pp. 63-75.
- Siddiqui, J. & Humphrey, C. (2016). The business of cricket and the shifting significance of accounting. *Accounting history*, 21(1), pp. 5-24.
- Siddiqui, J., Yasmin, S. & Humphrey, C., (2019). Stumped! The limits of global governance in a commercialized world of cricket. *Accounting, auditing & accountability journal*, 32(7), pp. 1898-1925.
- Steinþórsdóttir, F.S., Einarsdóttir, Þ, Heijstra, T.M. & Pétursdóttir, G.M. (2016). Money Talks: Gender Budgeting in the University of Iceland. *Stjórnmal og stjórnsýsla*, 12(1), pp. 171-194.
- Stewart, B. & Smith, A. (1999). The Special Features of Sport. *Annals of Leisure Research*, 2(1), pp. 87-99.

Strauch, M., & Dambrin, C., (2022). On the need to have time and space to pee at work: the roles of accounting in framing, unfolding and silencing an embodied tattoo. *Toulouse Business School Education*.

Svender, J. & Nordensky, J. (2017). Vem bestämmer? Jämställdhetsmål, kvotering och könssammansättning i idrottens beslutande organ. *FOU-rapport 2017:2*. Stockholm: Riksidrottsförbundet.

Svender, J. & Nordensky, J. (2019). Jämställdhet bland idrottens ledare. *FOU-rapport 2019:1*. Stockholm: Riksidrottsförbundet.

Svender, J. & Nordensky, J. (2020). "Jämställdhet är en självklarhet" – Hur idrottsföreningar förhåller sig till jämställdhet. *FoU-rapport 2020:1*. Stockholm: Riksidrottsförbundet.

Svender, J. & Wahlgren, L. (2021). Införande av könskvotering i specialidrottsförbunden. *FOU-rapport 2021:1*. Stockholm: Riksidrottsförbundet.

SVT. (2017). #Idrottslöner – Männen tjänar i snitt 72 gånger mer än kvinnorna. Sveriges Television. Available at: <https://www.svt.se/sport/idrottsloner/idrottsloner-sagjorde-vi-undersokningen>. (Accessed 28/4-2022)

Thornton, P.H, Ocasio, W. & Lounsbury, M. (2012). The Institutional Logics Perspective: A New Approach to Culture, Structure and Process. Oxford University Press.

Williams, M. (2013). A pragmatic solution for gender equity in Canadian elite sport. *The international sports law journal*, 13(1-2), pp. 18-34.

9. Appendices

Appendix I: budget template provided by Riksidrottsförbundet.

	Personal	Budget 20XX								Budget 20XX
	20XX	Internal	External	Income	Internal	External	Personel	Costs	Funding	
State funding				0				0	1952,61	1952,61
Other income			16	16				0		16
Sum	0	0	16	16	0	0	0	0	1952,61	1968,61
Activities of a common nature within the sports movement	98,95	37,67	78,37	116,04	-24,78	-144,12	-76,56	-245,45	-1108,2	-1237,61
DOPING	16,75	0	2,5	2,5	-2,4	-22,31	-10,8	-35,5	-2	-35
Sports research	0	0	0	0	0	0	0	0	-20	-20
National Sport highschool	2	0	0	0	-0,39	-2,61	-2	-5	-38	-43
Kids and Youth sports (tidigare idrottslyftet?)	12	0	0	0	-8,45	-23,75	-8,56	-40,76	-528,25	-569,01
Establishment of newly arrived	3	0	0,17	0,17	-1,66	-0,01	-2,5	-4,17	-60	-64
Sum	132,7	37,67	81,04	118,71	-37,68	-192,8	-100,42	-330,88	-1756,45	-1968,62
Profit for the year/ disposable by the board				0				0		0

Appendix II: Overview of interviews

Interviewee (Function)	Number of interviews	Context	Length	Date
Management	1	Video (Teams)	30 minutes	8th April
Board member	1	Video (Teams)	45 minutes	2nd May
Gender & Equality	2	Video (Teams)	65 minutes	24th March
		Video (Teams)	30 minutes	4th May
Gender Consultant	1	Video (Teams)	65 minutes	4th April
Finance	1	Video (Teams)	95 minutes	1st April
Controlling	2	Video (Teams)	70 minutes	28th March
		Video (Teams)	40 minutes	29th April
Elite Sports	1	Video (Teams)	70 minutes	1st April
Research and development	1	Video (Teams)	50 minutes	22nd April
Sporting development	1	Video (Teams)	35 minutes	12th April
Special Sports Federation	1	Video (Teams)	60 minutes	8th April
Special Sports Federation	1	Video (Teams)	40 minutes	26th April
Member Association	1	Video (Teams)	35 minutes	26th April
Gender Budgeting Expert	1	Video (Teams)	40 minutes	20th April
Gender Expert	1	Video (Teams)	45 minutes	24th February