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# THE OVERLOOKED PUPPETEER

*A case study on how LALIGA controls and manages its member clubs' institutional logics through alterations of their performance measurement systems*

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## Abstract

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This thesis investigates how LALIGA, a renowned football league functioning as a meta-organization, influences the operational priorities of its member clubs, particularly in terms of adjusting their performance measurement systems as well as noting the challenges and tensions it meets due to the complex meta-organizational landscape. Grounded in meta-organizational theory, this study draws on the works of Ahrne and Brunsson (2005; 2008) and Gulati et al. (2012), providing a thorough examination of the intricate dynamics between a meta-organization and its members. The findings reveal that the meta-organization impacts the prioritization and balancing of performance measures within its member clubs, which are guided by the dual institutional logics inherent in football organizations.

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**Keywords:** Performance measurement system, Performance measures, Objective, Collective objective, Institutional complexity, Sport logic, Business logic, Meta-organization, Hybrid organization

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# **1. Introduction**

Professional sports clubs grapple with institutional complexity, which is characterized by the simultaneous navigation through multiple sets of institutional logics. These logics dictate the objectives and actions an organization undertakes, often presenting a challenging environment for aligning accounting systems with varying organizational demands (Amans et al., 2015; Ezzamel et al., 2012; Lander et al., 2013; Lounsbury, 2007). The unique institutional logic present in a sporting club is often referred to as “sporting logic” (Gillett and Tennent, 2018) and is defined by a primary emphasis on on-field performance and sport-related achievements.

The presence of both sporting and business logic within professional sports clubs underscores the critical nature of managing the delicate equilibrium between financial goals and on-field achievements. This duality is central to understanding the intricate dynamics underpinning the business aspects of European football, particularly given the potential for conflict and compromises that have to be made between these two logics and their objectives. For example, increased investment in the sports squad correlates with enhanced on-field performance, all other factors being equal, however, it is also a driver for financial distress in sporting clubs (Jacobsen, 2023).

## **1.1 Problematisation**

In recent years, the field of accounting studies has witnessed a growing interest in understanding the design characteristics that allow performance measurement systems to help balance or mediate between different, sometimes conflicting, institutional logics or how managers utilize the data from these systems for decision-making purposes (Pettersen, 2015; Carlsson-Wall et al., 2016; Morinière and Georgescu, 2022; Leotta and Ruggeri, 2022; Nielsen et al., 2019; Sundin et al., 2009; Stenling and Fahlén, 2009). At the same time, organizational scholars have just recently introduced a long-existing organizational form, meta-organizations (Valente and Oliver, 2018; Fjeldstad et al., 2012; Ahrne and Brunsson 2005, 2008; Gulati et al., 2012; Spillman, 2017). Some well-known meta-organizations are the United Nations, the European Union, NATO (Ahrne and Brunsson, 2005), and concerning our study, LALIGA.

The increasing significance of meta-organizations, coupled with the extensive body of research dedicated to performance measurement systems and, amongst others, their implementation in sports clubs, presents a compelling avenue for potential research.

Especially when considering the growing need for meta-organizations to facilitate sustainability (Valente and Oliver, 2018) and fairness of the entities within it (Storm, 2017).

This study is built upon the idea that performance measurement systems can “facilitate the management of multiple institutional logics” (Carlsson-Wall et al., 2016). In this study, we focus on how the institutional logics represented in performance measures on a meta-organizational level are used to influence or even control its member organizations' institutional logics which are represented through their performance measures.

## 1.2 Research Question

Considering the identified research gap and the overlooked perspective of meta-organizations' impact on the dynamics of institutional complexity within the clubs in existing literature, the primary objective of this thesis is to offer a comprehensive understanding of how a meta-organization shapes or shifts the institutional logics of their member organizations towards more collective objectives which align with the performance measures of the meta-organization and analyze the tensions and challenges that might emerge between the meta-organization and its members. Therefore, the research question of this study is framed as:

*How and why are meta-organizations affecting their members' institutional complexity situation and performance measurement systems? What tensions and challenges does this process have and create between the meta-organization and its members?*

This study aims to explore how the relationship between meta-organizations and their hybrid organizational members contributes to reshaping and mediating the performance measures and the institutional complexity on a club level.

## 1.3 Study Contributions

This study offers three main contributions. Firstly, it contributes to the existing research field dedicated to the utilization of performance measurement systems in hybrid organizations to navigate their inherent institutional complexity by introducing a new influencer, the meta-organization. The meta-organization plays a role in altering the institutional logics of its member organizations (who are hybrid organizations) and thus impacting the prioritization and balancing act of different performance measures (sport versus business).

Secondly, this study contributes to a non-existing research area of how meta-organizations (such as sports leagues, NATO, EU, etc.) affect the performance measurement systems of its member organizations (clubs, countries, etc.).

Thirdly, the study continues to discuss the potential challenges and tensions that arise from this process, how they are handled, and the potential response of the member organizations.

## **2. Previous Research and Theory**

*In this section, two main blocks of previous research are reviewed. The first block of research is on performance measurement systems and hybrid organizations. The second block is where the method theory is introduced and consists of meta-organization research within multiple fields which offers a broad understanding of the general framework.*

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### **2.1 Domain Theory: Performance Measurement Systems**

#### **2.1.1 What are performance measurement systems and why are they used in hybrid organizations?**

Performance measurement systems (PMS) are an interesting topic in relation to hybrid organizations which are defined as organizations with at least two different institutional logics (one logic is not dominant) and value systems (such as profit generation or social impact) (Nielsen et al., 2019). PMS serve as crucial tools for these organizations to effectively manage their diverse institutional logics (Carlsson-Wall et al., 2016) and thus there has been a lot of research dedicated to investigating how they are used to navigate the priority and tensions of institutional logics in hybrid organizations such as football teams (Carlsson-Wall et al., 2016), higher education organizations (Pettersen, 2015), non-profit theaters (Amans et al., 2015), hospitals (Morinière and Georgescu, 2022; Leotta and Ruggeri, 2022) and social enterprises (Nielsen et al., 2019). Generally, PMS plays a crucial role in monitoring, evaluating, and managing organizational performance (Nielsen et al., 2019). Due to the nature of hybrid organizations having varying logics, PMS utilizes a comprehensive set of performance measures used to comprehensively assess an organization's performance (Carlsson-Wall et al., 2016).

In social enterprises, there is a dual mission of achieving financial sustainability and positive social impact. According to Nielsen et al. (2019), PMS in social enterprises should consider

the performance related to both the social- and commercial logics of the organization, and strike a balance between them. However, challenges arise due to the different performance measures and indicators associated with each institutional logic. The difficulty of integrating these different performance measures into a single PMS to navigate the inherent institutional complexity is difficult because they are hard to integrate and achieve simultaneously, which creates tensions in decision-making processes due to the conflicting demands and expectations of which to prioritize. PMS can either serve as a mediator, disruptor, or symbolizer in managing these different logics. As a mediator, a PMS helps balance the different demands and objectives of the social- and commercial logics and facilitates decision-making that takes into account both aspects. When a PMS is used as a disruptor, it can increase tensions by prioritizing one logic over the other, or by not adequately capturing the performance of one aspect. Finally, a PMS can act as a symbolizer, enhancing the legitimacy of the organization by communicating its commitment to both social- and commercial logics (Nielsen et al., 2019). Since the aim of a hybrid organization is to perform well with regards to both logics, it is reasonable to assume that an optimal PMS in these organizations should take the form of mediator and sometimes also symbolizer.

In the context of public hospitals, Morinière and Georgescu (2022) argue that the use of performance measures helps to generate a compromise between the business logic of maximizing efficiency and profitability, and the professional logic of equal access to healthcare and continuity of care, both being important principles in the French healthcare system. An optimal PMS for hybrid organizations should consider the compatibility between the varying logics, coherence in the use of the system, consistency and reinforcing organizational actions, balancing different logics, and operationalization (defining and measuring) of performance dimensions (Leotta and Ruggeri, 2022). Leotta and Ruggeri (2022) go on to divide coherence into two different sub-sections: communication- and value coherence. Communication coherence means that individuals using the PMS effectively communicate and comprehend one another while utilizing the system. Simultaneously, value coherence implies that the PMS garners acceptance from all its users (Nørreklit et al., 2007, 2010; Nørreklit, 2017).

Furthermore, a case study on higher education organizations in Sweden (Pettersen, 2015) found that 3 KPIs (intended learning outcomes, learning outcome, and student experience/influence) integrated into one PMS were used to harmonize the bridges between the business logic and the professional/academic logic. On the contrary, higher education in

Norway showcased that not using any clear distinctive performance measures leads to a separation of them where the different logics are seen as uncoupled, leading to opportunistic behavior and reduced transparency (Pettersen, 2015).

### **2.1.2 Challenges of using performance measurement systems in hybrid organizations**

The use of performance measures can also create tensions and challenges within the organization. It can lead to clashes between different performance measures and potentially divide actors with convergent values. The materialization of compromises is often asymmetrical over time, eroding trust and creating uncertainty among medical professionals (Morinière and Georgescu, 2022). Generally, Morinière and Georgescu (2022) explain that disagreements about the fairness of certain measures or the prioritization of certain logics often arise in hybrid organizations.

Another challenge of using PMS in hybrid organizations appears due to the lack of communication- and value coherence resulting in a failure to achieve compatibility among labor unions, health professionals, and administrative objectives. Inconsistent PMS use can impede this alignment, causing "compromising accounts" where communication and value coherence are lacking (Leotta & Ruggeri, 2022).

Nielsen et al. (2019) further summarize that several factors influence the role of PMS in hybrid organizations, such as decision-makers influence, situation-specific interdependence, institutional factors, stakeholder interpretation of PMS and, the design characteristics of PMS.

### **2.1.3 Performance measurement systems in football and sports**

One type of hybrid organization are football clubs (Carlsson-Wall et al., 2016). Baxter et al. (2019) analyzes the relationship between passionate interests and the use of accounting in a Swedish elite football club. The authors illustrate that some performance measures have higher importance than others when they meet certain criteria such as being simple and unambiguous. Furthermore, the study argues that the performance measures mattered more when they contained a basis in persisting passionate interests with deep historical roots in the organization that unites individuals within close-knit communities, such as sporting success.

Carlsson-Wall et al. (2016) explore how PMS helps a football organization navigate different and sometimes conflicting institutional logics. They continue to explain that business logic and sporting logic dominate the Swedish football organization in their study. The paper delves into analyzing how the managers in the football club use the financial result, amount of equity

in the balance sheet (business logic) and league-table position (sports logic) as PMS while managing the co-existence of the two different logics. It was concluded that prioritizing the different logics was very situation-specific and that there is an ambiguous cause-effect interplay between business logic and sporting logic. When these logics are conflicting, managers employ their PMS to facilitate compromises between them. For instance, depending on the performance of the club in the league, the managers can be more/less open to compromising the short-term financial stability of the club and take on more/less financial risks. This can also be seen in the research by Sundin et al. (2009) where he illustrates how organizations often have to deal with different and sometimes conflicting institutional logics that require them to balance their actions and decisions over time. This balance is not always stable and may shift depending on the situation and the priorities of the organization.

Stenling and Fahlén (2009) explore the institutional logics in the Swedish sports movement. The study is based on six Swedish sports clubs and the empirical data suggests that the sport-for-all logic, the result-oriented logic, and the commercialization/professionalization logic are the most influential institutional logics in Swedish sports organizations. The research paper also found that organizations lacked a clear method for assessing and measuring the achievement of goals and targets rooted in the sport-for-all logic. Typical for Swedish sports clubs is that the three logics sometimes contradict and conflict with each other because of the various needs and requirements of the different stakeholders, sometimes leading to an institutional complexity occurring between the different logics. For instance, the study illustrates that the need to perform competitively is driven by the passion of supporters and fans, leading clubs to prioritize titles which sometimes can be to the detriment of other logics such as business logic.

Significant research has been done on PMS and hybrid organizations, with some focusing on sports and football clubs. However, there remains a research gap and overlooked area in examining the interplay between meta-organizations, such as LALIGA's effect on the performance measurement system of its member-hybrid organizations...

## **2.2 Method Theory: Meta-Organization**

### **2.2.1 The general framework of meta-organizations**

A meta-organization can be described as an organizational design form where the members consist of other independent (autonomous) organizations (Ahrne and Brunsson, 2005),

characterized by a system-level (or “collective”) goal (Gulati et al., 2012) while respecting the independence of its members (Valente and Oliver, 2018). In contrast, the more “typical” organizations, often referred to as individual-based organizations consist of individuals as their members instead (Ahrne and Brunsson, 2005). Meta-organizations can thus be seen as a collection of many different organizations (Fries, 2011) with their problems and solutions (Ahrne and Brunsson, 2008). The main focus of meta-organization entails the coordination of members’ actions, addressing shared goals, and exerting influence on external entities.

Meta-organizations represent a distinct organizational form set apart from traditional individual-based organizations. These entities are characterized by the homogeneity of their members, a significant departure from the diversity seen in typical organizations (Fries, 2011). Ahrne and Brunsson (2008), however, argue that member-organizations are more heterogeneous than member-individuals because even though individuals might claim uniqueness, there are claims regarding similarities between individuals in factors such as values, rights, basic needs, etc. Even if one were to argue for individuals being more heterogeneous, it is difficult to observe these differences whilst organizations display their, differentiated, identities.

### **2.2.2 A theoretical framework for meta-organizations**

In an attempt to explain the fundamental differences between individual-based organizations and meta-organizations Ahrne and Brunsson (2008) have formulated a theory in which they posit that the distinctions between these two organization forms can be derived from several fundamental assertions regarding the dissimilarities between individuals and organizations.

First, organizations can be intentionally created, have unpredictable lifespans, possess memberships, lack a personal sphere, and concentrate resources, unlike individuals. Organizations offer organized collective action that individuals cannot achieve alone. Second, organizations are more differentiated and have clearer, more distinct identities than individuals. They are typically recognized for their unique size, purpose, resources, structure, and members, while individuals often share similarities. Lastly, these differences give rise to a crucial distinction between meta-organizations and individual-based organizations. In meta-organizations, both members and the organization are organizations, enabling them to perform similar tasks and pursue common objectives not found in individual-based organizations, emphasizing the unique character of meta-organizations within the organizational landscape (Ahrne and Brunsson, 2008).

The meta-organization must possess a clear vision for its members' trajectory and demonstrate significance. However, excessive involvement in the activities of its members might lead to perceptions of compromising their autonomy. Ahrne and Brunsson (2008) reflect upon the tension between the meta-organization and the member-organizations. The main source of conflict between members is due to their immense differences and thus it would simplify for the meta-organization if their member-organizations were more similar in factors such as organizational structures and budget systems, audits, and other control processes. However, efforts to construct these similarities often meet friction since they undermine the autonomy of the member-organizations. According to Ahrne and Brunsson (2008), the usual strategies for individual-based organizations when it comes to decision-making are hierarchical authority, revoking membership (firing), and voting. However, these are not as effective in meta-organizations. Methods such as bargaining and persuasion might work but are not as effective as other methods (described below).

Instead, consensus-based decision-making prevails in meta-organizations, promoting member retention and autonomy preservation. To manage conflicts effectively, standards are widely implemented. Unlike directives, standards are not obligatory, affording member organizations flexibility in their compliance. This strategy is rooted in the need for coordination, and it often leverages variations in compliance to incentivize adherence without imposing directives or sanctions. Ambiguity within decisions further eases conflict resolution, as it allows member organizations to interpret decisions in ways that align with their specific goals and values, fostering varying degrees of implementation. These approaches enable meta-organizations to navigate conflicts while respecting the autonomy of their diverse member organizations and maintaining their operational relevance (Ahrne and Brunsson, 2008). Furthermore, Gulati et al. (2012) argue that informal authority based on expertise and control over resources is used to shape the meta-organization and influence its members.

### **3. Method**

*This section provides an account of the systematic planning and execution of the empirical study. Initially, it outlines the research design and clarifies the rationale underpinning the chosen methodology. Thereafter, a comprehensive depiction is presented, detailing the methodologies employed for data collection and subsequent analysis.*

### **3.1 Research Approach**

The chosen methodology for this research is a qualitative empirical single-case study with an abductive approach consisting of qualitative data derived from interviews, digital conversations, presentations, and documents. Yin (2003) highlights that in qualitative case studies, interviews stand out as a prominent and valuable source of information. The current research field about performance measurement systems and hybrid organizations is dominated by individual-based organizations, and the reason behind the abductive approach is due to the non-existent research done on PMS on a meta-organizational level or a meta-organization's impact on the PMS of their member organizations. To understand the qualitative empirical data, research done on individual-based hybrid organizations will be used as a proxy and compared to the data which is generated in this study. As explained by Awuzie and McDermott (2017), extant theories can be used as a foundation for the formulation of testing and evaluating qualitative empirical data. It is important that the utilization of these tests and evaluations is employed within an abductive approach for producing credible findings.

The rationale behind the single-case study approach is due to the nature of this research study. As the study is exploratory with the aim to develop an understanding of the interplay of performance measurement systems in meta-organizations, the chosen method is a qualitative single-case study. As mentioned by Dyer and Wilkins (1991), some strengths of single-case studies are that they are more concentrated and can generate substantially deeper insights compared to multiple-case studies. This perspective is strengthened by Siggelkow (2007) who explains that opting for a single-case study can be advantageous specifically because certain organizations are unique and have special capabilities, which allows for insight gathering that would be inaccessible in different organizational settings.

### **3.2 Data Collection**

#### **3.2.1 Selection and contact of key participants**

To select the interview participants that would give the most width and nuance when it comes to understanding the performance measurement system of the governing body (LALIGA) and how it affects the performance measurement systems and institutional logics of the clubs within it, we tried to get in contact with a wide range of different departments at the organization to get a comprehensive set of data. Furthermore, we reached out to clubs to get their perspective and perhaps a less biased opinion of the tension and relationship between the

league and them. Since an important part of the method theory has to do with the heterogeneity of the members within the meta-organization, both small and big clubs were contacted to participate in this study. The selection process of the interviewees was highly iterative since as interviews were completed, new information appeared which made certain projects and departments more interesting to gather qualitative data from and thus interviews that initially were not planned were booked. In the end, we started to specifically contact people with knowledge, experience, and expertise that could provide us with data and information who would be most useful for our research study.

The contact person at LALIGA for this study helped give us some initial interviews but the contact person was limited due to internal policy as well. Thus, several senior managers, directors, and more operational-based employees were contacted through LinkedIn and email. The initial message included a short description and background of the present study and a request regarding participation in the study through an interview. The initial point of contact was difficult due to the language barrier since English is not as popular in Spain as it is in Northern Europe (Zafra, 2019). Thus, in order to get interviews, interviewees were reached out to in Spanish with the help of the authors' basic Spanish knowledge and translation tools. This method was more effective and led to a higher acceptance rate.

Around 50 candidates from LALIGA and 4 candidates from different football clubs within the league were contacted. From the league, 6/50 people participated (12%) and from the clubs, 4/4 (100%) accepted to participate in interviews within an early enough time frame to be used in this study. Some accepted but had no time to participate during the year 2023 and suggested interviews in 2024 which did not fit the schedule of this study. Additionally, due to the limited time of the directors of LALIGA who participated in this study, interviews were booked later than usual in the time frame that was given to complete this study. Therefore digital conversations were utilized to generate insights and data building up to the interview. This facilitated data generation earlier than anticipated but also made it possible to create the most value for each interview with the directors due to the new preparation material.

Furthermore, to get in contact with more people from the same organization but different business units, we used snowball sampling, i.e. getting access from interviewees through contact information that was provided by other interviewees (Noy, 2008). As pointed out by Atkinson and Flint (2001), the advantages of snowball sampling are particularly evident in studies aiming to reach populations that are challenging to access, where establishing trust is

crucial for initiating contact. Since LALIGA is a prestigious organization with a strained relationship with different media outlets and hard-working individuals with limited time, this was shown to be effective in establishing trust with the new interviewees.

In addition to all other information points mentioned, the authors were also invited to closed-door programs and panel discussions as well as given private documents and presentations from LALIGA.

### **3.2.2 Interview context**

To be prepared for the interviews, an initial interview guide was structured, with open-ended questions in order to not lead interviewees to confirmatory and short answers but rather let the interviewees reminisce and reflect naturally and go into different thinking paths (Yin, 2013; Hayne, 2017). This approach ensures comprehensive and consistent coverage of the themes that were under investigation in this study whilst minimizing the influence of the interviewer (Lillis, 1999).

As with many processes in this study, things were done iteratively, which also is the case for the interview guide. As interviews were conducted, new themes, issues, and challenges were gathered which led to changes in the initial guide (Hirst & Koonce, 1996; Cohen et al. 2002; Westermann et al. 2014).

All of the interviews were conducted digitally through Microsoft Teams and were both recorded and transcribed with the consent of the interviewees. Information regarding who the interviewees were and what type of qualitative data was generated in each interview can be found in Appendix A.

## **3.3 Data Analysis**

A time-consuming work process started the data analysis with the transcription of the interviews. Individually transcribing interviews provides benefits such as a more profound comprehension of the data and it enables a more thorough analysis as it unfolds (O'Dwyer, 2004). Transcribing all interviews resulted in approximately 70+ pages of transcribed qualitative data. Given that the interviews were conducted in both Spanish and English, all data in the form of quotes used in the empirical findings needed to be translated into English without any misinterpretations or inaccuracy. There was a need for minor adjustments in how some words were used, but these changes did not alter the content or context.

Facing the extensive data exceeding 70 pages, the necessity for systematic structuring and organization was evident, prompting the commencement of a coding process. The coding process that was utilized was in line with the method of doing so presented by Williams & Moser (2019). Firstly, the key point was to identify different themes and concepts that provided a holistic perspective of the reviewed collected data. This process included reading all of the transcriptions and mapping out different topics of conversation. Thereafter, optimization of the different identified themes was done and categorized into different concepts and issues. The main concepts and issues which were most relevant for this study are provided in the empirical analysis. Lastly, the selection and incorporation of the organized data were put into a narrative (Flick, 2009, Strauss, 1998) and integrated into the empirical analysis which proved beneficial in creating a coherent and significant representation of the transcribed data (Williams & Moser, 2019). This process involved choosing and integrating the most suitable and relevant qualitative data extracts in accordance with the research question.

## **4. Empirical Analysis**

*This section will showcase the observed results derived from the data analysis, exploring and illustrating how the meta-organization shifts and impacts the institutional logics of the member clubs and the performance measurement systems. The first two subsections serve as crucial background data for subsequent deeper analysis in the last two subsections regarding tools used by LALIGA to shift its member clubs' institutional logics and reflect on the tensions, challenges, and dynamics that arise due to the nature of a meta-organization when they try to shift its member clubs' institutional logics.*

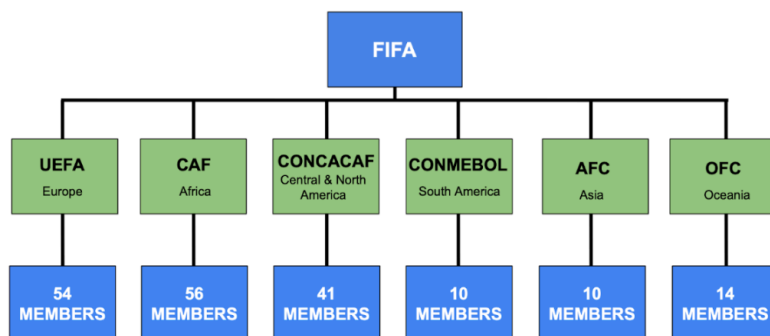
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### **4.1 The global field of football and the rise of commercialization**

#### **4.1.1 The global field of football**

To delve deep into the meta-organizational landscape of football, one should first consider and understand the structure of the global field of football. The structure is perhaps more complex than one initially imagines with the organizational structure consisting of multiple meta-organizations at different levels. At the top level we find FIFA (3rd-degree meta-organization), FIFA's members are UEFA, CAF, etc. (2nd-degree meta-organizations) and each of these has different domestic leagues that have clubs as its members such as

LALIGA (the typical meta-organization). The organizational structure of the global field of football can be summarized in Figure 1 below (Koksal, 2023).



*Figure 1: The meta-organizational landscape in the football industry*



*Figure 2: The European Soccer Pyramid*

The European soccer pyramid (found in Figure 2) is crucial for competitive balance and unity among European clubs. Originating to increase competition and games across borders (Deloitte, 2021), there is now a significant shift towards incorporating commercial success and profit-making into PMS alongside traditional sports-related measures.

#### **4.1.2 The rise of commercialization in the football sphere**

Since 1997 until today, there has been a more than 7x increase in the revenues generated on the club level from the “Big Five” leagues (Premier League, LALIGA, Bundesliga, Serie A, Ligue 1) (Deloitte, 2023). The staggering increase in revenues since 1997 can be attributed to a series of strategic shifts in the football industry. However, many argue that the introduction of domestic TV broadcasting marked a pivotal turning point that fundamentally altered the business model of football clubs. This shift led to an increase in matches among top-tier teams and a restructured approach to European league competitions and a comprehensive transformation in domestic leagues. Football clubs began to look beyond traditional matchday revenues, leveraging broadcast opportunities to reach a global audience (Deloitte, 2023). The escalating commercialization of the industry has attracted a broader array of investors, including numerous private equity firms, drawn by the sector's robust potential for generating significant returns. All of these factors are a driving force behind the transformation of football clubs from being solely social enterprises to hybrid organizations which do not only seek to satisfy performance measures related to sporting performance but also business ones as well.

The shift in revenue-generating methods is a clear indicator and also a catalyst for the evolving performance measurement systems within the football industry. It reflects a broader

trend where success is no longer measured solely by sports performance, but also by a club's ability to monetize its global brand and appeal through broadcasting deals.

## 4.2 Introducing LALIGA

### 4.2.1 LALIGA and its position as a meta-organization

This single-case study was done on the main Spanish football league organization, Liga de Fútbol Profesional, more well-known and newly rebranded as LALIGA. Selected for its prominent role as a leading meta-organization in professional football, along with its pioneering approaches in financial regulation and development projects, LALIGA presented an unparalleled opportunity for a comprehensive examination of the relationship between meta-organizations and its impact on its member's PMS and institutional logics. The two top leagues in Spain (the Primera División and Segunda División) have since 1984 been operated and administered by LALIGA (LALIGA, 2023). LALIGA has several missions and mandates. Their main responsibilities are:

..to regulate-, organize-, and commercialize the competition. I would say that all are equally important since without one, you don't get the other.

(Manager 1, LALIGA)

It is important to note that the organization indirectly works for the member-clubs. Even though it is an independent organization, most LALIGA interviewees often underlined that they act in the interest of the clubs as well as that all major decisions need to be approved in the General Assembly.

We are a non-profit organization. All the profits go to the clubs. But we aim to maximize profits, so that as much resources as possible goes to the clubs. Even most of the league-related sponsorship profits goes to the clubs in the end.

(Manager 1, LALIGA)

LALIGA is an association of clubs, so most of the major decisions have to be approved in the General Assembly which consists of the 42 clubs.

(Director 4, LALIGA)

As a meta-organization, LALIGA's primary focus is on coordinating the actions of its member clubs, addressing shared goals such as the promotion, development, and increased value of Spanish football.

For us, we know that the clubs have to compete in the [football] field. But when they are out of the field, they have to collaborate with us, and with each other, to create more value for them, and for us. We want to maximize the value of the whole group.

(Director 2, LALIGA)

This coordination is crucial but complex due to the diverse nature of the member clubs, which range in size, resources, aspirations, and culture. There are instances where the performance measures of the league and one of the member organizations might be misaligned and contradicting. Thus, LALIGA's role involves navigating the inherent tensions and differences among its member clubs. However, it is important to underline the fact that the clubs are autonomous football clubs with their own unique identities, goals, and challenges. In alignment with meta-organization theory, LALIGA acknowledges that the heterogeneity of the clubs represents one of their organization's main challenges:

The main [challenge] is that the clubs are not homogeneous. Each club comes with their own set of challenges, traditions, market peculiarities and social characteristics. We cannot simply create one solution and apply it for all clubs, we need to solve each club as each club is a different puzzle.

(Club Consultant, LALIGA)

Its decision-making processes reflect the characteristics of a meta-organization, relying more on consensus-building rather than hierarchical authority. However, the use of voting, which is not optimal according to meta-organizational theory (Ahrne and Brunnsen, 2008), has been shown to create tensions between the club and the league.

LALIGA is the association of all the clubs that participate in both competitions (1st and 2nd tier) which means that the main business decisions are decided by the

clubs in the [General] Assembly. The governance at LALIGA is defined in our statutes and LALIGA seeks for the interest of all the clubs. (Director 3, LALIGA)

This approach is consistent with the nature of meta-organizations, which prioritize the autonomy of member organizations. It's essential for preserving each club's unique identity when aligning them with collective objectives like increasing the group's overall value. LALIGA, as a meta-organization, aims to guide clubs towards this goal without compromising their autonomy, by subtly shifting their institutional logics towards a business-oriented focus. This is achieved through various tools and procedures, enhancing focus on business-related performance measures, although not without encountering friction, tensions, and challenges, as will be detailed in the empirical analysis.

As will be discussed, LALIGA's influence on the clubs is not necessarily formed by formal authority but mostly by informal mechanisms such as expertise and control over resources. This influence is important in the coming empirical analysis discussing how the meta-organization can influence the institutional logics of its member organizations, pushing them towards certain performance measures and objectives.

This section examined the position of LALIGA as a meta-organization and some hints of what will be discussed going forward.

#### **4.2.2 LALIGA's (Commercial) Strategy: From Ice-cream to Bread**

LALIGA has developed a lot in recent decades, having transformed their sporting success to the realization and exploration of new commercial avenues, both maximizing the commerciality derived directly from the football field to establishing new commercial avenues beyond it (Greyser et al., 2023). As mentioned in multiple interviews, the perspective of LALIGA has changed over the years, from being a football league to a “product”.

We see LALIGA, Bundesliga, even the Premier League mostly as products. And we see organizations such as Facebook, and HBO as our competitors... This change of mind is the second concern that we have to make the clubs understand.

(Director 2, LALIGA)

This new perspective shapes the performance measurement systems both on a meta-organizational level as well as their efforts and initiatives aimed at altering its member

associations' institutional logics and performance measurement systems. This relates to the discussion that was made in section 4.1.1 regarding the shift from social enterprises to a commercial avenue.

There has been a significant shift of focus in LALIGA's strategy over the recent years:

It's weird... Seven years ago we started to diversify by markets. Meaning we tried to grow internationally by increasing our awareness, growing our social media followers and so on. But now we try to diversify by product. We have museums, we have restaurants, we have an educational department, and more. We are generating revenues out of all these projects. (Manager 1, LALIGA)

The change that LALIGA is trying to achieve now is to transform their fans into customers. Some LALIGA employees also explain their strategy transformation as going from an ice cream strategy to a bread strategy. This analogy aims to illustrate that they have gone from being a once-a-week enjoyment (i.e. ice cream) to something more usual to consume each day (i.e. bread). Something that is part of and essential in people's daily lives each day of the week.

However, it is important to note that all the profits of the league are distributed to the clubs, and how that is done will be explained later on in the empirical analysis. To maximize the value of the league, logically the value of each club has to be maximized too. Something that the clubs, however, do not often have as a top priority.

At the end there is only one goal and it is to improve the sport side. Every euro that can come into this organization shall come in to be spent on better players, on better structure, on youth players etc. The on-the-pitch success is the goal of the whole organization. (CXO, Small Club 1)

However the main asset of LALIGA is the clubs, thus the organization also puts a lot of effort and work into developing its member clubs internally by increasing the commercialization and value of their brands. As of recently, LALIGA has signed a close to €2b deal with the private equity firm CVC in exchange for 8.2% of LALIGA's commercial rights for the next 50 years. The majority of the funds will be used to develop business areas in the clubs and increase their commerciality and revenue-generating capabilities, off the pitch.

This section has provided an overview of the strategic evolution of LALIGA, examining its relationship and impact on the PMS of the clubs and the league. Additionally, it briefly introduces the CVC deal, which will be an important theme going forward.

## **4.3 Control and managing mechanisms of the meta-organization**

### **4.3.1 LALIGA Impulso as a tool**

At the end of the last section, the CVC agreement was introduced. Internally, the development project which the funds will be used for has been named “LALIGA Impulso” which the meta-organization has built a robust framework around.

We want to continue and accelerate the development of the clubs, especially on the business and commercial side. Our goal is that the clubs are professional and financially sustainable organizations. With the help of LALIGA Impulso, the investment in their infrastructures and organizations, and the shift in mentality about how sports organizations are perceived [and how they] should operate, [will allow] the clubs to maximize their commercial potential... We want them to be better off-the-pitch.

(Club Consultant, LALIGA)

The LALIGA Impulso framework limits the clubs by only allowing them to use a maximum of 15% of their given funds to sign players, a maximum of 15% to reduce debt (mostly related to the debt taken during Covid-19), and a minimum of 70% to invest in infrastructure, international development, brand development, product development, talent acquisition, communication strategy, innovation, technology, and also digital platforms and social media (Greyser et al., 2023). Together, these nine development areas are often referred to as the nine verticals of the club. However, accessing these funds is contingent upon meeting certain criteria related to business performance measures.

When it comes to use of funds, the same general rules are applied to all clubs. All clubs have to follow a rigorous process of internal and external checks and balances in order to get their project approved. Regardless of whether a project is big or small, or which club is undertaking it, they have to follow the same steps to get it approved.

(Club Consultant, LALIGA)

We are looking for projects that create value for the clubs and increase the value of the competition. We want growth in the projects, not just any projects. We want to have a business plan behind the project that the club wants to achieve and meet up with them each month to see that everything goes according to it. The end goal of these projects is to increase the revenues of the clubs. (Director 2, LALIGA)

In conclusion, this subsection has delved into the intricacies of the CVC agreement and the “LALIGA Impulso” project, illustrating LALIGA's strategic commitment to enhancing the business and commercial aspects of its member clubs. Further discussion of the project, the probable motivation behind it, and how and why it is used by the meta-organization will be discussed under section 4.4.1.

#### **4.3.2 Financial regulations & the distribution of commercial rights profits**

The second and more apparent control and management mechanism at the meta-organizations disposal is the set of financial regulations that the league imposes on the clubs and the control over the distribution of commercial profits generated on a league level.

The field of Spanish football competitions contains several regulations incorporated by different meta-organizations such as FIFA, UEFA, and LALIGA. For the clubs to play in the tournaments and leagues they need to follow the financial regulations and rules employed by respective competition organizers. The UEFA and FIFA rules are relatively loose in comparison to the ones set by LALIGA.

For us at LALIGA it's easy to comply with UEFAs regulation because our own economic regulation is a bit tougher and more strict. For [the clubs] it's really easy to comply. (Manager 2, LALIGA)

The acceptance of these regulations by the clubs can be attributed to a period when Spanish clubs faced severe financial difficulties, with the majority nearing bankruptcy. In response to this crisis, LALIGA capitalized on the opportunity to implement its economic control mechanisms, supplementing those set by UEFA and FIFA.

The Spanish government looked at professional football [in Spain] and came to a conclusion that the situation couldn't remain like that. They said that they were

going to intervene unless something was done about it. In October 2012, due to this unsustainable situation, there was a unanimous vote by all the clubs and they together decided to approve [the] economic control system. (CXO, LALIGA)

Apart from being a bit more strict than the financial regulations set by UEFA and FIFA, LALIGA prides themselves in their different approach to economic control.

We also use a priori approach in comparison to UEFA which is a preventive way to avoid situations where the clubs could be in financial danger. This is done through for example budgets and forecasts. (Director 4, LALIGA)

The priori approach differentiates LALIGA's financial framework and the key element of it is the so-called "squad cost limit" in which analysts put a limit on how much each club is allowed to spend during each season based on multiple factors. Generally, the financial regulation framework used in LALIGA is quite complex and has both ex-ante and ex-post elements implemented into it. Figure 3 illustrates the most important elements and the procedures which are done during the year:

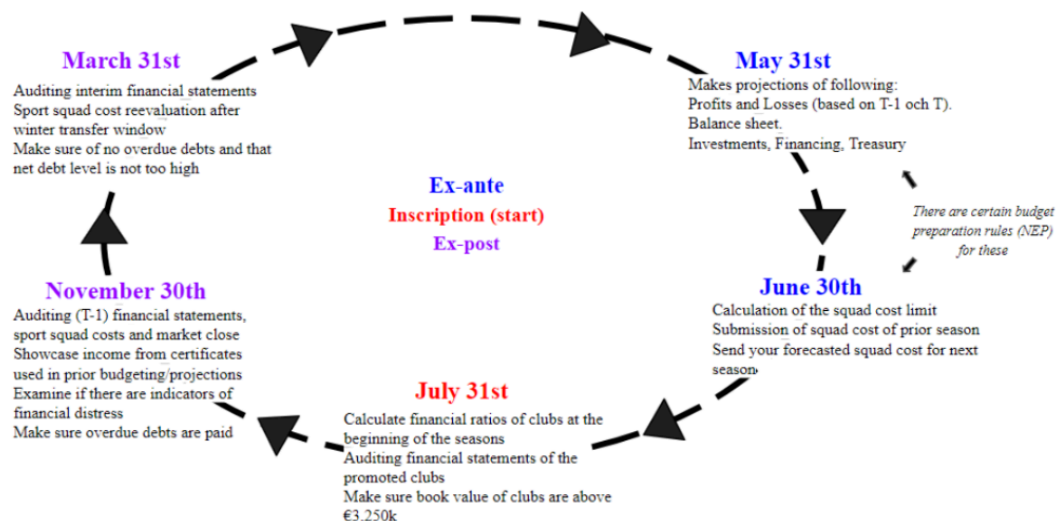


Figure 3: The yearly cycle of LALIGA's financial regulation framework

To enforce economic control and make sure that the clubs comply LALIGA utilizes a sanction system. This forces the clubs towards a business logic and impacts the performance measurement systems.

The entire economic control system goes hand in hand with a sanction system. We employ sanctions if the clubs at a particular moment in time don't tell us the truth,

provide us with incorrect information or in general don't follow the rules... Some of the sanction methods that we use are fines, not allowing the club to register players for a year, and in the worst case possible they can even be expelled from the competition.

(CXO, LALIGA)

As a meta-organization, the sanctioning system enables an alignment of the member clubs' performance measures with the objectives set by the meta-organization when it comes to financial stability. For instance, additional registrations of players that will negatively impact financial stability (performance measure related to business logic) by exceeding the squad cost limit is not allowed even though it probably is beneficial for sports-related performance measures that are derived from the sports logic of the clubs. Furthermore, the utilization of sanctions might for the clubs lead to a shift in emphasis toward the priorities and institutional logics emphasized by the meta-organization to avoid sanctions.

Having established the framework of LALIGA's rigorous financial regulations and their role in maintaining financial discipline and fairness among the clubs, we now turn our attention to another critical aspect of the league's economic model: the distribution of net profits which is at the disposal of the league. The profits generated by LALIGA to later be distributed to the clubs consist of two subgroups and are distributed to the clubs in two different ways.

There are two different streams of money which are distributed in two different ways. These are the so-called traditional business revenue streams such as league-level sponsorships, and the TV rights revenue stream. These are distributed to the clubs differently, with the first revenue stream being distributed equally amongst them and the second stream's distribution is governed by law.

(Director 2, LALIGA)

By analyzing the annual account of LALIGA, one sees that the income from TV rights is the largest, representing more than 95% of their revenues (LALIGA 2022). Broadcasting (TV) rights represent one of the main sources of revenue for football clubs (Deloitte, 2022). Before 2015, the larger clubs in Spain negotiated their own TV rights deals, leading to a significant income disparity with smaller clubs. However, LALIGA later adopted a collective sales system, due to the implementation by the government of a royal decree, which resulted in a more equitable distribution of TV rights revenue among all clubs, reducing the financial gap between larger and smaller teams. The difference in broadcasting revenue of the top earner

relative to the lowest earner in the Spanish first division went from approximately 1:8.3 (Cronin, 2019) to 1:3.5 (see Appendix C). The factors and different buckets considered in the distribution of broadcasting revenues can be found in Appendix B.

In conclusion, this subsection has thoroughly explored LALIGA's financial control mechanisms and their impact on the clubs as well as how the distribution of general profits works. How these tools are used to control and manage the institutional logics and PMS in the member clubs and more related to it will be discussed in the subsequent section.

## **4.4 Challenges and tensions between LALIGA & the clubs**

### **4.4.1 The “short-term” and sport-related mindset of the clubs**

As previously mentioned, there is a difference in institutional logics when it comes to the league and the clubs within it. One key distinction that appeared and was derived in the data set was the difference in the definition of performing well on the pitch. The clubs explained it as simply what it is, “sporting performance” and expressed it as their number one priority. However, the league saw it differently and defined it as a short-term mindset and goal.

Clubs often have short term goals which are scoring and performing well on the pitch. In contrast, the league and federation have a long term vision.

(Manager 1, LALIGA)

This highlights an underlying, distinct contrast in performance perspectives within LALIGA in which the clubs prioritize immediate performance, while the league focuses on long-term objectives. Furthermore, this divergence in perspective underscores a fundamental conflict at the heart of the relationship between LALIGA and its member clubs. Clubs are predominantly focused on immediate sporting achievements, which they see as their core mission and a direct line to club identity (dominant sports logic). This approach, while essential for maintaining competitive spirit and sporting integrity, risks overlooking the strategic importance of long-term financial stability and sustainability (weak business logic) which the meta-organization sees as the collective- and main objective.

The main challenge we have to consider is the struggle between the clubs being pushed (internally and externally) to pursue sporting goals instead of business goals. We want to shift that focus. (Club Consultant, LALIGA)

Furthermore, this struggle seems to intensify during specific situations.

When the results on the pitch are not good, it is more difficult to motivate the clubs to succeed [financially] so even if they care about things that we want them to care about such as commercialization, their short term priorities could be elsewhere. (Club Consultant, LALIGA)

Since LALIGA tries to maximize the value of Spanish football, the value of the individual clubs needs to be maximized as well. However, since the clubs are hybrid organizations, this is perhaps not what they mainly prioritize. Furthermore, LALIGA, as a meta-organization, can not use the typical organizational tools that are used in individual-based organizations to change the behavior of its members, such as hierarchical authority because it would question the autonomy of the member organizations and spark resistance. For LALIGA to change the clubs' prioritizations they attempt to alter their institutional logics, shifting them towards business logic, leading to alterations in their performance measures, with the utilization of different tools, some of which were described in 4.3.

One of the main tasks of the league is to balance two principles that all clubs have. The two principles are to generate as much profit as they can and have good sports results. To reach their goals, LALIGA is there to make sure that the clubs do not steer themselves in the wrong direction in terms of pushing themselves beyond their means and beyond the break-even point. We at LALIGA have financial regulations to ensure that clubs are not pushed (due to the competitive environment) beyond their capacity/means and remain in a sustainable situation.

(Director 1, LALIGA)

Additionally, 8.2% of the commercial rights profits for the next 50 years were sold to CVC. This transaction gave LALIGA control over how these (monetary) assets are to be distributed and used, since the distribution of them, in their natural form, is governed by law. These funds have been relocated and as mentioned earlier, there are now added constraints on them. These

can now only be used for certain projects that are related to achieving performance measures which are related to business logic.

LALIGA is getting out of their own ecosystem to the clubs because at the end if you are working in a club, it will be very difficult to take your head up and look at the long term. So with LALIGA Impulso we try to create this space where they can think in a long-term way because it's very difficult for them to do so on their own day-to-day basis. (Director 2, LALIGA)

And from the point of view of the club

The [LALIGA Impulso] program is about us clubs being more aware of our brand, our infrastructure and human resources. It is about thinking in the long term, the next 3-5 years. LALIGA has structured working groups in different areas to help clubs improve in different business areas. Sometimes for the good, sometimes for the bad because it's a lot of work behind it as well. It takes time to follow up in all these different areas and see what changes and effects the implementation and investments generate. (Executive, Small Club 2)

The LALIGA Impulso framework demonstrates how LALIGA, as a meta-organization, indirectly controls the resources of its member organizations. By requiring clubs to submit detailed business plans and undergo thorough financial reviews, LALIGA ensures that the allocated resources align with the established “long-term” performance measures and strengthen the business logic within clubs. This control mechanism restricts clubs from engaging in projects that do not promise growth, particularly those outside the nine business-related verticals (often sport-related projects). If clubs wish to prioritize projects that enhance on-pitch performance at the expense of financial outcomes, they face limitations imposed by the meta-organization. LALIGA's decision-making process in the distribution of the Impulso project resources is heavily influenced by their performance measurement system of achieving, what they view as, the collective objective of maximized group value and financial stability. This framework prioritizes performance measures related to long-term financial health and commercial success, potentially at the expense of immediate sporting achievements (or performance measures).

In this subsection, an analysis of how the meta-organization used the control and management tools to shift its member clubs toward a PMS system emphasizing a long-term perspective as well as a PMS system with stronger business logic.

#### **4.4.2 The challenges related to heterogeneous members in a meta-organization**

As mentioned in the literature on meta-organizations, their members are very different from each other. In this case, we see enormous differences in size, culture, ownership, and business and sports philosophy in the clubs. This challenge leads to vastly different struggles in managing the club's institutional logics (and change of the prioritization and creation of specific performance measures) which creates tensions in the relationship between the clubs and the league. The most evident method which would evaporate this challenge, would be to create a uniform structure for each club making it easier for the league to guide its members towards what they perceive as more important performance measures without unintended consequences. However, as mentioned by the method theory, this is not possible due to the potential interference LALIGA would be doing on the clubs' autonomy. LALIGA instead uses minimum requirements which are in line with the method theory's discussion of standards.

In LALIGA we have very different types of clubs. For example, Athletic Club Bilbao who are very special, probably the most special, and they have their own rules and principles that we are never going to interfere with. But we do ask for minimum requirements when it comes to the business areas, no matter the size of the club. For example, we ask them to have each [business] area covered, such as communication, human resources, digitalization, etc. As long as they follow these minimum requirements then we are happy. Having covered some of these requirements makes the club more of a whole business and more professionalized.

(Manager 2, LALIGA)

The significance of this approach lies in its ability to respect the unique identities and autonomy of each club while promoting a basic level of professionalism and business acumen across LALIGA, creating and enhancing the business logic in each club (mostly those who have a deficiency in it).

Furthermore, it is crucial to note the distinct orientation of smaller clubs within LALIGA. Unlike their larger counterparts, these clubs often exhibit a stronger inclination towards a sports logic, prioritizing on-pitch performance over commercial considerations. Smaller clubs, often with more limited resources, focus primarily on achieving sporting milestones as a means of securing their position within the league and strengthening their connection with their supporters. In contrast, larger clubs have the possibility of showcasing dual logic (both business and sport logic), without one necessarily dominating the other, due to their size and immense resources that enable them to completely isolate the sporting logic from the business logic. Thus always having high priorities and large workforces committed to maximizing the performance in both types of performance measures (sports- and business-related ones).

The sporting side is mostly isolated from the business side. We have so many resources that we can focus on both at the same time, parallel, all the time. Both due to our enormous workforce, but also due to our [monetary] resources.

(Business manager, Large Club 1)

So the league has the issue and challenge of accommodating these varying priorities of performance measures, seeking to align the sports-centric performance measures of smaller clubs with the broader commercial performance measure of the league as a whole, whilst intervention with the larger clubs, would only be redundant.

I would say that we help smaller clubs more than we help bigger clubs, but only because of the bigger clubs being better structured and having more resources available.

(Director 1, LALIGA)

The varying performance measures, reflecting the distinct institutional logics of the large and small clubs, lead to diverse management struggles and impact the nature of their relationships with LALIGA. Since LALIGA does not have to support the larger clubs, larger clubs can sometimes feel exploited.

LALIGA is almost dependent on our club... they have the rights to exploit our brand in different ways and that is pretty much what they do. The relationship between our club and LALIGA is not as good as it can be. (Executive, Large club 1)

However, the smaller clubs have a different view:

I see LALIGA as a partner. Sure, sometimes their goals might not be the one which we are prioritizing currently, but their intentions are good. They only recommend it since they see it benefiting us. LALIGA's brand itself provides us with value. The better LALIGA is, the better we are. (CXO, Small club 1)

A concrete example of where this challenge appears is when the LALIGA Impulso program was constructed. It was approved by 38 of the 42 clubs, but neglected by Real Madrid, Barcelona, Athletic Club Bilbao (and Ibiza). Because of this, LALIGA received a smaller fund since the commercialization rights of the rejecting clubs were not included in the agreement. LALIGA was not delighted with these actions, since with more funds, the more they could shift the prioritization of performance measures within their member organizations. To understand the potential reason why these clubs did not join the project, a comparison of the attitudes towards the CVC deal is insightful.

It is incredible how LALIGA has created an opportunity for all the clubs to improve in the 9 verticals. It has really helped us boost our growth, improve our core business, strengthened our club and end-product. In the end, the Impulso project has the same principles as when you ask the bank for a loan. The only difference is that we have done it in an internal way through LALIGA and they have added some rules in order for us to use the money in a proper manner to grow our company. (CXO, Small club 1)

I would say that the implications of LALIGA Impulso would be significantly bigger on the smaller clubs than it would have been for us. The reason is because LALIGA Impulso is trying to make the smaller clubs grow much more in terms of internationalization, commercialization and professionalization. With our brand being one of the largest sports brands in the world, we can't see massive growth opportunities with the help from the LALIGA Impulso project. But of course we know that LALIGA did not like that we and some other teams did not join the CVC agreement. (Business manager, Large Club 2)

This showcases the struggle of the meta-organization to achieve their performance measures since they clash with the performance measures of the larger member organizations and their autonomy when it comes to having the choice of where to allocate their resources.

Lastly, shifting focus to the distribution of profits, there is yet another clear tension that emerges between the league and the clubs, attributable to their heterogeneity.

While there are always differences between clubs, we have worked hard to ensure that these differences do not disadvantage certain teams, particularly smaller ones, that compete in leagues where other teams are not subject to these limits. For example, the distribution of UEFA income can create disparities. In Spain, this issue is not as pronounced, but in countries like Portugal, the financial gap between the top few teams and the others can be vast, making it difficult to maintain a balanced competition. (Director 2, LALIGA)

It is well-known that bigger clubs consider profit distribution unfair, a topic they have publicly addressed and detailed in 4.3.2. LALIGA contends that their approach benefits the league by fostering healthy competition, enhancing the overall value of the meta-organization, rather than just the dominant clubs. However, this collective objective, which is a key part of the PMS of the meta-organization, conflicts with the performance measures of the larger clubs, who seek to increase their own club's value. The club wants to maximize its internal performance measures, whilst the league wants to maximize the whole group, even if it is at the expense of one or two clubs. This distribution system led to retaliation from the larger clubs through the attempted formation of the European Super League (ESL), now consisting only of LALIGA's two biggest clubs as members (Stone, 2023). ESL's success could significantly reduce the value of the European Soccer Pyramid and LALIGA could lose up to 55% of its revenues (KPMG, 2022) while boosting the value and revenues of the participating clubs.

In this subsection, we explore the complexities and challenges faced by LALIGA in aligning its PMS with those of its diverse member clubs. The heterogeneity among its members presents significant challenges and tensions, prompting the league to attempt to reduce this heterogeneity to simplify the landscape in which it operates. Additionally, the analysis delves into the frictions and tensions encountered by the meta-organization in this alignment process.

#### **4.4.3 Tensions and issues of utilizing financial regulation and control over the distribution of profits in a meta-organization**

When asked about the possible different treatments of larger and smaller clubs, most LALIGA interviewees mentioned that the relationship of the different clubs is the same. However, the financial regulations reveal that the league has implemented principles to make regulations flexible, adapting the rules depending on the size, capacity, and situation of the club.

When it comes to the financial regulations from LALIGA's point of view, each club or type of club has its own issues and LALIGA deals with all of them under a balance and harmony principle. (Director 1, LALIGA)

Some rules are adapted to the size or the level of incomes that the clubs have. For example, when you have a certain level of income certain procedures are needed from you. We divide the clubs in their level of capacity, level of incomes, financial ratios, etc. (Director 4, LALIGA)

However, there is a clear struggle due to the heterogeneity that appears in a meta-organization, despite the flexibility measures taken. Do these balance and harmony principles work in practice or are they currently only symbolic?

These rules make us have to sell a player, loan a player, lower the salary of players to make the financials work, and this often affects the performance on the pitch. LALIGA's financial control is too tight. (Executive, Large Club 1)

This highlights that the meta-organization to some extent guides the club towards a business logic since they are partially forced to enhance the performance measures related to financial sustainability whilst disrupting and distressing the sporting logic of the club which seeks to achieve performance measures related to sporting success. But what is it that keeps the clubs from retaliating if they feel that the regulations are restricting and unreasonable? As mentioned in the method theory and discussed earlier, meta-organizations do not have hierarchical power and need to be careful to not question the autonomy of the member organizations. Utilizing too many sanctions to construct similarities between the member organizations and force them towards business logic (and priority of business-related performance measures) can create tensions between the league and the clubs. However,

LALIGA has indirect authority in this scenario due to the “control of the process” due to their ex-ante (priori) approach and squad cost limit where the league can prohibit the signing of players. Thus, instead of always sanctioning the clubs for not complying with their regulations, they can make it difficult for the clubs to overstep them to begin with.

With some rules you need to comply with them. For example, if you exceed your squad cost you can't register a new player that you have brought during the summer transfer you need to make financial space for, in order for LALIGA to allow us to inscribe these players. This is how LALIGA makes us comply with the financial rules.

(Executive, Large Club 1)

This approach serves to moderate the dominance of sporting logic over business logic within the clubs. The aim of the meta-organization is to ensure that the pursuit of maximizing sports-related performance measures does not detrimentally impact the clubs' business-related performance measures.

While larger clubs view LALIGA's financial regulations as restrictive, smaller clubs often appreciate these rules for ensuring league sustainability and fairness. This dichotomy illustrates the competing institutional logics at play: larger clubs prioritize a performance measurement system based on sports success and spending flexibility, whereas smaller clubs appreciate the emphasis LALIGA puts on stability and its effect on leveling the playing field through the use of regulations.

I think that LALIGA did very good with the financial regulations initially, but now it's being slightly criticized. LALIGA strengthened the control and financial fair play rules/regulations... actually thinking about that the organizations themselves are separate entities that need to survive and be sustainable for the sake of the league and the people that work and represent the clubs.

(Executive, Small Club 2)

This difference in perception between larger and smaller clubs can be further emphasized by examining the support for LALIGA's strategies and regulations among the member clubs. Despite the apparent consensus in the General Assembly, where each club, regardless of its size, has an equal vote, the alignment of interests is not always straightforward. The larger

clubs, which include some of the most influential names in football, often have specific concerns about certain strategies and regulations implemented by LALIGA.

Normally we usually have the support of every club. It is only the big clubs that are sometimes against some of our strategies or regulations. (Manager 1, LALIGA)

The tension between LALIGA's approach and that of the larger clubs becomes particularly evident in the context of international competitors.

[One] fault with LALIGA's regulations is that they are too hard in relation to other leagues. It makes it harder for us to compete in the UEFA competitions due to the large difference in investing possibilities. (Business manager, Large club 2)

This reflects a clash in performance measurement systems, where LALIGA's stringent financial controls aimed at improving business-related performance measures such as financial stability, conflicts with the larger clubs' desire for competitive parity with less regulated European leagues (sport-related performance measures). However, this is not something LALIGA ignores since they also see it as a problem.

Right now we are fighting to make sure that all the clubs in Europe comply with the economic system of UEFA because we have some clubs that are not complying with it. That makes it very unfair because [there are] a lot of clubs that are buying players with money that first of all is not theirs and second of all they are paying significantly over the market price, which makes it unfair for the other leagues and clubs. (Manager 2, LALIGA)

The main reason why other European leagues' clubs can get by without complying with UEFA's regulations is due to a lack of strict economic control. And the main reason for why this is the case one could argue is the large distance between the clubs and the meta-organization, UEFA, which is illustrated in Figure 1. Consequently, they have to be even more careful to not question the autonomy of the clubs through, for example forcing them into certain procedures or sanctioning them on suspicions rather than concrete proof. However, this is a discussion outside of the scope of this study. What is relevant though is how LALIGA works to solve this issue which creates a challenge for the bigger clubs within the league.

There is an inherent tension to the difference between how LALIGA wants to solve this issue versus how the bigger clubs want it to be solved. While big clubs see the solution being loosened financial regulations, LALIGA takes a long-term approach, trying to work proactively with the governing bodies and other governments to construct, increase, and tighten internal financial regulations in other European leagues.

We work actively with other leagues, trying to advise them on how to increase the quality, or even how to construct financial regulations similar to ours... For example, we consulted the white paper situation in the UK. (CXO, LALIGA)

This brings us back to the discussion of the short-term mindset of the clubs versus the long-term mindset of the league. The (big) clubs are more fixated on short-term, sport-related performance measures, such as dominating the football industry (dominant sports logic), while the league focuses more on long-term performance (in this case, related to the overall value of the football industry), such as financial stability and stabilizing the overall value of the whole European football industry (business logic).

In this subsection, we examined the impact of financial regulation and economic control on the PMS of the clubs in LALIGA. We explored the varying perceptions of these tools across clubs of different sizes. Additionally, the analysis encompasses the tensions and conflicts that emerged from the implementation of these tools and mechanisms, shedding light on their impact on the league's diverse member clubs.

## 5. Discussion

*In this section, the empirical findings are analyzed to refine and extend the insights from the empirical analysis. The discussion commences by linking these findings to existing research in the domain field, followed by an examination of how a meta-organization influences its member organizations' focus. Finally, inherent challenges and tensions faced in this process are explored and analyzed.*

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Throughout the empirical analysis, we have weaved together empirical categories related to the domain in theoretical concepts of meta-organizational theory and made several findings which will be discussed in this section of the study. As claimed in the introduction, prior research within the domain of institutional complexity and the use of performance

measurement systems to navigate that complexity has overlooked the meta-organizational entity's effect on this relationship. It is this research area that this study tries to contribute to. Prior research done, in Swedish sporting contexts, showcases that the passion of external stakeholders (supporters and fans) strengthens the presence of sports logic in a sports club which sometimes comes at the expense of business logic (Stenling and Fahlén, 2009; Baxter et al., 2019). Considering that the passion for football in Spain is known to be stronger than in Sweden (as shown in the difference of audience, GDP contribution, etc.), one could argue that the driving forces for prioritizing sports logic over business logic are even stronger in this case study. Additionally, in the case of Spanish football, their immense passion started driving them towards an economic disaster in 2012. Since then, another stakeholder has emerged taking a more hands-on approach to managing the relationship of hybrid organizations and their institutional logics altering their PMS design characteristics by shifting their institutional logics. This stakeholder is the meta-organization and has been overlooked/missed in prior research. This study tries to fill that gap in research, contributing to the domain. The contributions, including the role that meta-organizations play in influencing the PMS of their members, the tensions and challenges arising from this process, and the repercussions thereof will now be further discussed, elaborated and related to the general domain field..

## **5.1 The meta-organization shifting the focus of its members**

The strategy of the meta-organization underlines its main objective. In this case, LALIGA's strategy is very commercially focused and has been that for some years, whether it is based on increasing audiences or awareness to increase the value of TV rights or to diversify by products, the fundamental element is based on the business logic. This dominant business logic makes the organization more inclined to focus on performance measures such as financial stability, maximizing profits, etc. However, as mentioned recently, the clubs in Spain do not have that mindset, often having a more dominant sports logic and prioritizing performance measures related to sporting success. Since the meta-organization is constructed through the existence of its member organizations, LALIGA has to align the club's institutional logics with theirs in order to perform well in the performance measures that the league prioritizes. This relates to the discussion of Nielsen et al. (2019), in which the clubs PMS are disruptors (prioritizing sports logic), thus LALIGA encompasses a disruptor PMS themselves but at the other polar (prioritizing business logic) to shift the clubs PMS to make it more mediating rather than a disruptive one. However, it is important to note that the

meta-organization's unique nature renders traditional tools, like hierarchical authority and revoking membership typically employed in individual-based organizations to align member incentives with organizational performance measures, ineffective in this context (Ahrne and Brunsson, 2008).

To make sure that the clubs focus on performance measures related to the business logic PMS, LALIGA utilizes several other tools and control mechanisms instead of the traditional ones. Through the economic control system, the meta-organization has the possibility to restrain the maximization of certain performance measures related to sports logic (for example, squad cost limit restraining how much they can spend on players), which is possible due to the meta-organization's control over processes (registration of players in the clubs). Furthermore, to strengthen this control, the meta-organization has access to sanctions that could be applied to the clubs if they break certain financial regulations set by the league. As discussed in the empirics, having access to sanction is not usual due to its relation to hierarchical authority which according to the method theory should not or is not present in a meta-organization. However, with the exploitation of a crisis event (in 2012) they were able to implement this control mechanism, perhaps thanks to their expertise within the meta-organization (leading to indirect authority or control) (Gulati et al., 2012). An additional tool that is used to alter the institutional logics of the clubs is the LALIGA Impulso program where the clubs are pushed to focus on performance measures related to the business logic. Once again, the control over a certain resource (monetary in this case) proves to give informal authority to the meta-organization (Gulati et al., 2012) to enable this alteration within the member organizations without questioning their autonomy directly.

Furthermore, with the use of minimum requirement standards of the meta-organization, the meta-organization can create or even increase the business logic that exists in the clubs. Standards are used to manage conflicts, such as this one where business logic is weak in clubs since it retains the sense of autonomy in the member organization due to the relaxed nature of standards in contrast to directives (Ahrne and Brunsson, 2008). These standards increase the professionalism of the business functions within the clubs which directly increases the business logic presence within it. With this increased presence there will now be (more) internal drivers for focus on performance measures related to this institutional logic rather than only performance measures related to the sports logic (sporting success).

## **5.2. Challenges inherent to a meta-organization**

### **5.2.1 Meta-organization's attempt at reducing heterogeneity among members**

As previously mentioned, heterogeneity amongst its members is one of the main struggles of a meta-organization. Due to the many different member organizations that range in size, sporting philosophy, organizational form, and more factors, it will be hard for the meta-organization to act in a manner that will satisfy all the members' varying needs, goals, objectives, and philosophies (Ahrne and Brunsson, 2008).

In this case study, many different challenges became apparent, but it is important to keep in mind that this only serves as one example of a meta-organization, and with varying organizations and proportions of the type of member organization, the dynamics will probably change. In the case of LALIGA, there are a small majority of larger clubs (approximately 5-15%), while the rest are relatively small in comparison to these larger clubs, with a large number being very small clubs (50% being second division clubs). To reduce the potential problems that heterogeneity brings, the meta-organization often tries to create similarities between the member organizations in different aspects. The standards earlier mentioned are one example of this, creating similarities between the clubs in terms of organizational composition. The financial regulation and the economic control's yearly cycle is another example in terms of creating a standardization around reporting standards and procedures. Lastly, the distribution of broadcasting profits tries to minimize the economic gaps between the clubs, creating similarities in size and thus perhaps reducing the potential conflicts for the meta-organization to resolve or manage. However, the meta-organization is limited in terms of how many similarities they can create to not compromise members' autonomy (Ahrne and Brunsson, 2008).

### **5.2.2 The repercussions from meta-organizations' efforts to homogenize members**

Because of these differences in its members, the meta-organization has the issue and challenge of accommodating their different needs or to compromise in terms of which members' needs to satisfy. Since the collective objective of the meta-organization seems to be to maximize the value of the group, the compromise that the league then takes is to satisfy the (business logic related) needs of the smaller clubs which sometimes comes at the expense of the larger clubs (sports logic related) needs. The smaller clubs are limited in terms of resources and thus the business logic is naturally relatively passive in comparison to larger

clubs where it appears at an equally strong degree as the sports logic. The business logic enhancing projects of the meta-organization are redundant for the larger clubs to be a part of and thus they might often feel exploited in their relationship with the meta-organization.

The repercussions of this choice, shortly explained, is that larger members try to get back control over resources, which currently is under the jurisdiction of the league. This is done by, for example, questioning the way general profits are distributed (court cases), not participating in projects and [selling] of collective assets (LALIGA Impulso), and trying to create a new meta-organization that will have a larger focus on satisfying their needs (ESL).

### **5.2.3 The challenge of aligning individual objectives with the collective objective**

The process undertaken by the meta-organization to foster similarities among its members to reduce heterogeneity introduces its own set of distinct challenges and complexities. One of the main functions of a meta-organization is to have a collective objective (Gulati et al., 2012) which often is an objective that improves the situation of the sum of the members. Even though the collective objective might be attractive in the eyes of most organizations in the collective, some might have differing views. Meaning, that the performance measures or objectives which appear in the PMS of the meta-organization might not appear or be aligned with some member organizations, once again creating tension between the member and governing body. An example of where this becomes apparent is in the context of how LALIGA wants to solve issues when it comes to the unfair situation where LALIGA clubs have more strict economic control measures applied to them relative to other European leagues such as the Premier League. This is perhaps fundamentally based on the difference between the short-term mindset of the clubs versus the long-term mindset of the league.

Furthermore, a more severe issue that arises in this context, is that the endeavors having to be taken to achieve the collective objective performance measures might come at the expense of certain clubs' performance measures. Meaning the meta-organization compromises the performance measures of certain members, to improve the performance measures in the other (often more) member organizations. Since the meta-organization long-term collective objective consists of financial stability and increasing the group's value, competitive balance is an essential part of that objective because it ensures the attractiveness and sustainability of the league as a whole (Stewart and Smith, 1999). To achieve competitive balance (a performance measure of the meta-organization) though, the league must compromise the larger clubs' superiority (related to the larger clubs' objective and performance measures).

This becomes apparent in the change in how profits are distributed to the clubs. In this specific instance, the objectives of the meta- and the larger member organizations' objectives are not only misaligned but also for the meta-organization to achieve their objective, they have to compromise the performance of the larger clubs.

## **6. Summary & Conclusion**

This single-case study provides an in-depth exploration of LALIGA's role as a meta-organization in orchestrating the institutional logics of its member clubs through the strategic manipulation of their performance measurement systems (PMS). LALIGA employs a variety of tools and mechanisms, ranging from exerting control over monetary resources to implementing financial regulations and economic controls. A central challenge identified in the study is the conflicting institutional logics between LALIGA and its member clubs. While clubs prioritize immediate sporting success, LALIGA adopts a longer-term perspective, focusing on broader objectives such as financial stability and sustainability. This divergence often leads to tensions, especially when clubs underperform in sporting events, underscoring the difficulty LALIGA faces in aligning club objectives with the league's commercial agenda.

The study reveals that LALIGA actively enforces a business-oriented logic and a long-term mindset among its clubs, which significantly influences their PMS. However, this process comes with challenges due to the inherent heterogeneity among member organizations, which varies in size, culture, ownership structures, etc. LALIGA's efforts to standardize and streamline these diverse logics encounter resistance, highlighting the complex dynamics within the league. These efforts include setting minimum standards for business operations, adapting financial regulations to club size and income, and implementing initiatives like the LALIGA Impulso program to align clubs' strategies with the league's long-term goals.

Furthermore, the study delves into the nuanced ways in which LALIGA balances the dual demands of sporting achievements and financial imperatives. It examines how the league's financial controls, while aimed at ensuring economic discipline and fairness, sometimes inadvertently impact the sporting decisions and strategies of the clubs. This delicate balancing act showcases LALIGA's strategic role in not only governing but also shaping the operational realities of its member clubs, a role that extends beyond mere regulatory oversight to encompass active guidance and direction.

## **6.1 Limitations of a single-case study**

This study is framed within the limitations inherent to a single case study. The primary constraint lies in its focus on one specific case, LALIGA. Consequently, the findings and interpretations drawn from this singular context may not universally or directly apply across different organizational settings. While the in-depth exploration of LALIGA has provided rich, detailed insights into the relationship of institutional complexity and PMS as well as between meta-organizations and member organizations, the scope for generalization is limited. This specificity means that while the study offers a profound understanding of LALIGA's particular context, the applicability of these insights to other sports organizations or meta-organizations may require careful consideration and contextual adaptation.

## **6.2 Future research**

When it comes to future research, we see a need and potential for further research in the meta-organizational impact on its member organizations' accounting systems in a more general setting, stretching over the boundaries of PMS, perhaps to other fields such as management control systems. Furthermore, a case study in a setting where the larger member organization has more power than in this case would also be insightful, probably showcasing new dynamics and a completely different landscape than what was shown here. Future research might also dive deeper into the theme discussed by Stewart and Smith (1999) regarding competitive balance, and the meta-organization way of achieving it without decreasing the overall value of the group in the process.

Additionally, investigating the role of crisis events in facilitating or hindering meta-organizational control. As exemplified by LALIGA, a crisis recognized by major stakeholders in Spain enabled the implementation of strict economic control from the meta-organization which then was utilized to further control and shift the institutional complexity among the clubs through different performance measures. Thus, examining how crises can serve as catalysts for implementing control mechanisms and altering institutional logics within member organizations is an intriguing area to further research. Future research can also delve into how meta-organizations can enhance sporting logics to create a more competitive environment, fueling external stakeholders' interests.

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## 8. Appendix

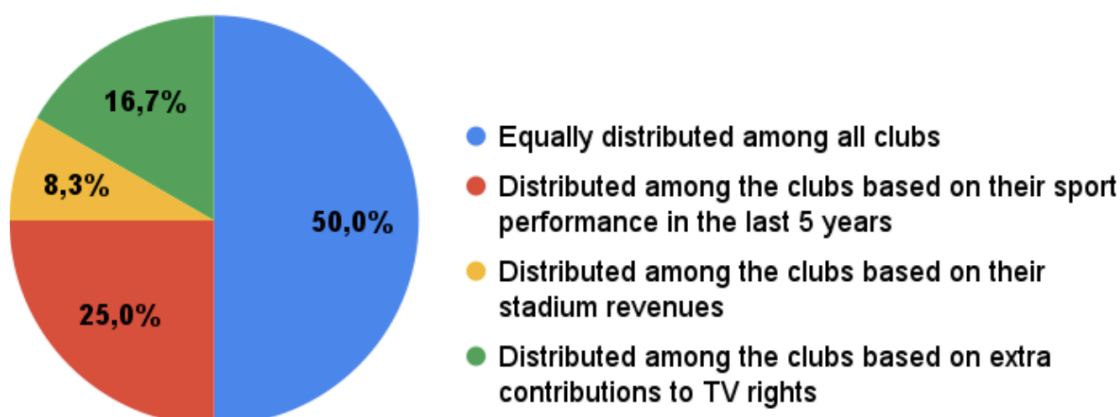
### 8.1 Appendix A: The Interviewees

Role & Alias	Entity	Interview duration (hh:mm)	Date
Executive	Large club 1*	01:32	2023-10-29
Business manager	Large club 2*	00:46	2023-11-05
CXO	Small club 1*	00:56	2023-10-27
Executive	Small club 2*	00:39	2023-11-20
Club consultant	LALIGA	00:42	2023-10-19
Manager 1	LALIGA	01:14	2023-10-16
Manager 2	LALIGA	01:02	2023-10-20
Director 1	LALIGA	00:44	2023-11-13
Director 2	LALIGA	01:19	2023-11-14
Director 3	LALIGA	00:35	2023-11-15
Director 4	LALIGA	01:12	2023-11-15
CXO	LALIGA	04:56 (Program + Webinar)	2023-11-15 + Recorded session

\* Note that these clubs play in LALIGA primera division. Furthermore, the large club has a relatively large amount of sales, employees and so on, in comparison to the league average. And vice versa for the small clubs.

## 8.2 Appendix B: LALIGA's distribution of broadcasting profits

### Distribution of TV rights profits - Article 2 of Royal Decree-Law 5/2015



## 8.3 Appendix C: LALIGA's distribution of profits in 21/22 season

SEASON 2021/22 (Figures in million euros)			LaLiga Santander		
AMOUNTS RESULTING FROM THE DISTRIBUTION WITHOUT ADJUSTMENTS BY ASSEMBLY AGREEMENT PLAN IMPULSO - CVC (1)			AMOUNTS RESULTING FROM THE DISTRIBUTION AFTER ADJUSTMENTS BY ASSEMBLY AGREEMENT PLAN IMPULSO - CVC (2)		
	Income	Obligations		Income	Obligations
ATHLETIC CLUB	66.13	-5.62	ATHLETIC CLUB	66.24	-5.63
FUTBOL CLUB BARCELONA	159.88	-13.59	FUTBOL CLUB BARCELONA	160.13	-13.61
R.C.D. ESPANYOL DE BARCELONA, S.A.D.	54.57	-4.64	R.C.D. ESPANYOL DE BARCELONA, S.A.D.	54.54	-4.64
REAL MADRID CLUB DE FUTBOL	160.59	-13.65	REAL MADRID CLUB DE FUTBOL	160.85	-13.67
CLUB ATLETICO DE MADRID, S.A.D.	130.38	-11.08	CLUB ATLETICO DE MADRID, S.A.D.	130.31	-11.09
SEVILLA FUTBOL CLUB, S.A.D.	87.62	-7.45	SEVILLA FUTBOL CLUB, S.A.D.	87.58	-7.45
REAL BETIS BALOMPIE, S.A.D.	65.51	-5.57	REAL BETIS BALOMPIE, S.A.D.	65.48	-5.57
REAL SOCIEDAD DE FUTBOL, S.A.D.	69.47	-5.91	REAL SOCIEDAD DE FUTBOL, S.A.D.	69.44	-5.91
LEVANTE UNION DEPORTIVA, S.A.D.	49.45	-4.20	LEVANTE UNION DEPORTIVA, S.A.D.	49.43	-4.21
CADIZ CLUB DE FUTBOL, S.A.D.	47.55	-4.04	CADIZ CLUB DE FUTBOL, S.A.D.	47.53	-4.05
REAL CLUB DEPORTIVO MALLORCA, S.A.D.	45.89	-3.90	REAL CLUB DEPORTIVO MALLORCA, S.A.D.	45.86	-3.90
VALENCIA CLUB DE FUTBOL, S.A.D.	69.89	-5.94	VALENCIA CLUB DE FUTBOL, S.A.D.	69.86	-5.95
CLUB ATLETICO OSASUNA	50.86	-4.32	CLUB ATLETICO OSASUNA	50.83	-4.33
DEPORTIVO ALAVES, S.A.D.	49.67	-4.22	DEPORTIVO ALAVES, S.A.D.	49.65	-4.23
ELCHE CLUB DE FUTBOL, S.A.D.	45.89	-3.90	ELCHE CLUB DE FUTBOL, S.A.D.	45.86	-3.90
VILLARREAL CLUB DE FUTBOL, S.A.D.	67.94	-5.78	VILLARREAL CLUB DE FUTBOL, S.A.D.	67.91	-5.78
REAL CLUB CELTA DE VIGO, S.A.D.	53.19	-4.52	REAL CLUB CELTA DE VIGO, S.A.D.	53.16	-4.52
RAYO VALLECANO DE MADRID, S.A.D.	45.89	-3.90	RAYO VALLECANO DE MADRID, S.A.D.	45.86	-3.90
GRANADA CLUB DE FUTBOL, S.A.D.	51.90	-4.41	GRANADA CLUB DE FUTBOL, S.A.D.	51.87	-4.41
GETAFE CLUB DE FUTBOL, S.A.D.	54.58	-4.64	GETAFE CLUB DE FUTBOL, S.A.D.	54.55	-4.64
<b>TOTAL: 1.426.86</b>		<b>-121.28</b>	<b>TOTAL: 1.426.93</b>		<b>-121.40</b>
	Income	Obligations		Income	Obligations
Total LaLiga Santander + LaLiga Smartbank	1585.40	-134.76	Total LaLiga Santander + LaLiga Smartbank	1585.40	-134.88

(1) Result of settling the audiovisual rights in accordance with the criteria of the RD

(2) Result of applying the payments and deductions provided for in the agreement of the LaLiga general assembly held on December 10, 2021 to the amounts in the preceding column. PLAN IMPULSO