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A game of two halves: the role of management control in shaping organizational integration in a professional football club

Axel Mannebratt (25882) and Isac Vingek (26135)

Abstract: This thesis examines how management control systems shape organizational integration in a professional football club where both sporting and business goals are central. While prior research has studied tensions between sports and business logics, less is known about how such tensions are managed when men's and women's teams are integrated within the same organization. Based on a qualitative single-case study of DoubleFC, the findings show that integration was not achieved through full harmonization, but through structural differentiation, shared sporting controls, differentiated financial controls, and a common club identity. The study contributes to accounting research in sport by showing that control systems can support integration by making organizational differences visible, governable, and legitimate.

Keywords: Management control, accounting in sports, institutional logics, organizational integration, football.

Supervisor: Per Åhblom, Associate Professor, NTNU Business School and Affiliate at the Department of Accounting, Stockholm School of Economics

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Table of contents

1. Introduction.....	3
2. Literature review.....	5
2.1. Management control and organizational integration in sport.....	5
2.2. Institutional logics.....	12
3. Methodology.....	16
3.1. Research design.....	16
3.2. Data collection.....	17
3.3. Data analysis.....	19
4. Empirical findings.....	19
4.1. The institutional field of Swedish football and double clubs.....	20
4.2. DoubleFC: sports and business logics and the integration process.....	23
4.3. Asymmetrical integration model: a management control challenge.....	26
4.4. How management controls enable asymmetrical logic enactment.....	29
4.5. The conditional stability of the integration model.....	35
5. Discussion.....	37
5.1. The case of double clubs: management control and integration.....	37
5.2. Differentiation through structure and sets of controls.....	38
5.3. Stabilizing and legitimizing the asymmetrical integration model.....	39
6. Conclusion, limitations, and future research.....	40
7. References.....	42
8. Appendix.....	48
8.1. Exhibits.....	48
8.2. Use of generative AI.....	52

1. Introduction

“The cumulative revenue generated by the 15 top revenue generating women’s clubs included in our report (“top 15”) reached [a record] €158m during the 2024/25 season. This represents an increase of 35% compared with last year’s top 15, mirroring exactly the previous season’s growth rate. [...] Despite similarities at a top-line revenue perspective, the [top] three clubs are proof that there is currently no single blueprint for success for women’s football clubs, with the industry still relatively nascent. For instance, Arsenal Women and Chelsea Women have so far followed different business models, but both have resulted in commercial success. Arsenal Women has long-adopted the idea of a ‘one-club’ mentality, benefitting from economies of scale and consistent messaging with the broader club. Alternatively, Chelsea Women opted to operate as an entity independent to its men’s equivalent in 2024/25, driving more defined value attribution mechanisms across both teams to drive the growth of the women’s team. The success achieved by each of these clubs refreshingly demonstrates that driving revenue growth is well within a club’s own gift.” (Deloitte, 2026)

In this thesis, we examine how management control systems shape the integration of men's and women's teams in a professional football club. More specifically, we conduct a qualitative single-case study of a Swedish football club, here referred to as DoubleFC, and analyze how the club manages the integration of its men’s and women’s elite teams within one organizational structure. In doing so, we contribute to the literature on management control in sport (Andon & Free, 2019; Carlsson-Wall et al., 2016) and organizational integration (Busco et al., 2008; Dekker, 2004) by showing how management control systems may support integration not by harmonizing organizational units, but by stabilizing asymmetrical enactments of institutional logics.

Football clubs have become increasingly relevant settings for studying management control. As sport has become more commercialized and professionalized, football clubs have had to combine traditional sporting ambitions with growing demands for financial sustainability, organizational efficiency, and professional management (Andon & Free, 2019; Smith & Stewart, 1999, 2010). Prior research has shown that this creates a setting in which sports and business objectives coexist, sometimes reinforcing each other and at other times generating tensions (Carlsson-Wall et al., 2016). In this context, management control systems help define priorities, structure decision-making, and shape how competing objectives are enacted in practice. At the same time, the growing importance of women’s football has added a new organizational dimension to professional football clubs. Many clubs now operate both men’s and women’s teams under the same organizational roof. We refer to such organizations as “double clubs.” This development creates new opportunities for shared resources, brand spillovers, and sporting development, but also raises questions about how clubs coordinate departments that often operate under different commercial, historical, and organizational

conditions (Almersson, forthcoming; Hadwiger et al., 2025; Winell, 2026). This introduces the process of organizational integration. We build on Busco et al.'s (2008, p. 104) definition of this process, with the adjustment of focusing on the single organization and its internal departments rather than on separate entities within a global network. Subsequently, we define organizational integration as the effective collaboration among diverse organizational departments, necessary to achieve organizational unity of effort while leaving space for local adaptation, differentiation, and flexibility. As integration does not necessarily imply full homogenization, but may instead involve creating unity of effort while preserving local differentiation (Busco et al., 2008), double clubs provide a particularly interesting setting for studying the relationship between management control and organizational integration.

Our findings show that DoubleFC's integration of the men's and women's teams was initially justified by a sporting and value-based rationale, linked to developing women's football and building a single shared club. Interestingly, the integration did not result in a fully unified organizational model in which both teams were governed through the same priorities, expectations, or control arrangements. Instead, DoubleFC developed an integrated structure in which the men's and women's departments remained part of the same organizational whole while continuing to apply a sports-and-business logic differently. Management control systems allowed the men's department to carry greater financial responsibility, while the women's department was given greater short-term room to prioritize sporting development. Thus, the integration was sustained through an asymmetrical logic enactment.

Theoretically, this thesis draws on institutional logics to understand the coexistence of sports and business objectives in football organizations. Institutional logics theory allows us to analyze how different value systems shape organizational priorities and practices (Thornton & Ocasio, 1999) as well as how management control can help manage the multiplicity of these value systems (Carlsson-Wall et al., 2016; Gerdin, 2020; Greenwood et al., 2011; Schäffer et al., 2015). Our research differs from previous literature in two main ways. First, we contribute by analyzing a sports organization operating as a double club, introducing a new organizational setting in which a club operates men's and women's elite teams under the same roof. Second, we contribute by examining the role of management control systems in the enactment of logics within an organizational integration process. We do this through posing the following research question:

How do management control systems shape the enactment of institutional logics in the integration of men's and women's teams in a professional football club?

The strategy of operating a double club is relatively new, meaning research on management control in sports has largely neglected this setting and, consequently, the organizational integration process it entails. This is the gap we aim to address. The next section presents the theoretical foundations of the study, starting by mapping current research on management control in sport and organizational integration, before examining how institutional logics have been used in this area. Thereafter, the study's methodology is presented. This is followed by our single-case analysis of DoubleFC. The paper concludes with conclusions, limitations, and suggestions for future research.

2. Literature review

2.1. Management control and organizational integration in sport

This study uses the concept of management control to examine how integration between organizational units is shaped within sport organizations. More specifically, the study aims to understand how management control systems shape the integration of men's and women's teams in a professional football club. Management control is understood as the set of practices and processes through which organizations guide behavior and align activities with organizational objectives (Malmi & Brown, 2008; Merchant & Van der Stede, 2017). In this study, the concept is applied to examine how the organization seeks to steer coordination, priorities, and interaction across the men's and women's teams in an organizational integration process. This includes both formal mechanisms, such as targets, organizational structures, and decision-making processes, and informal forms of control rooted in shared values, norms, and organizational culture. Following Merchant & Van der Stede (2017), management control may take the form of results controls, action controls, personnel and cultural controls, which together capture how behavior is influenced and aligned within organizations.

It plays a key role in translating strategic priorities into planning, coordination, and performance evaluation across the organization. As such, management control is particularly relevant in situations where different units need to be integrated, as it shapes how activities are coordinated, how performance is evaluated, and how alignment between organizational actors is achieved (Busco et al., 2008; Merchant & Van der Stede, 2017).

Understanding management control in sport organizations requires attention to the field's specific characteristics, where sporting and financial considerations coexist and shape organizational priorities. These inherent tensions make coordinating activities and aligning objectives particularly challenging. This complexity becomes further amplified in the

integration of men's and women's teams, where differences in resource allocation, organizational attention, and underlying priorities may persist across units. As a result, integration is not only a structural challenge, but also a question of how such differences are managed and aligned in practice.

To capture this, the analysis builds on two complementary strands of literature. First, management control in sport is examined to establish the context in which integration occurs (Andon & Free, 2019; Carlsson-Wall et al., 2016). Second, management control in relation to organizational integration is considered, focusing on how control mechanisms shape coordination, alignment, and interaction between organizational units (Busco et al., 2008; Dekker, 2004). Together, these perspectives provide a foundation for analyzing how management control influences the integration of the men's and women's teams within a sports organization.

2.1.1. Management control in sports

The growing relevance of management control in sports can be understood in the context of the broader transformation of sports organizations over recent decades. Traditionally, sports organizations have been structured around voluntary engagement, member-based governance, and a broader social purpose rather than financial return (Cuskelly et al., 2006). However, commercialization has become increasingly visible across elite sports, entailing greater dependence on sponsorships, broadcasting revenues, and wider market engagement, thereby necessitating restructured organizations (Laurell & Söderman, 2018; Mason, 1999; Merkel, 2012; Woisetschläger et al., 2014). This has led to a broader industry trend of professionalization, characterized by formalized policies, structured recruitment processes, and increased employment of professional staff, often privileging business competence over voluntary commitment (Dowling et al., 2014; Thibault et al., 1993). Together, this development has made accounting and control increasingly important, as sport organizations have had to justify decisions, allocate resources, and monitor performance in financially exposed and more formalized settings (Andon & Free, 2019; Smith & Stewart, 2010).

Relatedly, prior research also shows that accounting can play a dual role in sport organizations facing competing priorities. Clune et al. (2019), in their study of the Gaelic Athletic Association, examine how accounting was used in attempts to assimilate commercial and professional practices into an organization still strongly committed to amateur and socially oriented values. They show that accounting could temper tensions by demonstrating how

commercial revenues supported the broader mission of the organization. At the same time, accounting could also intensify tensions by making visible developments that members perceived as threatening core values (Clune et al., 2019). Accounting, therefore, did not simply resolve conflict. Rather, it both mediated and exposed struggles over which interests should take precedence in decision-making. This is particularly relevant for sport organizations that seek to accommodate multiple purposes, because it highlights the dual role of accounting in this context. Accounting and control may help align different priorities by showing how commercial activities support broader organizational goals, while also revealing underlying discrepancies and tensions over which interests should take precedence.

More specifically, management control has become a central aspect of how sports organizations are governed. Although many accounting practices in sports resemble those of other organizational settings, such as planning, budgeting, financial management, and performance measurement, sports organizations furthermore possess characteristics that make management control practices particularly complex. These include competing objectives, strong emotional attachments, symbolic significance, and the constant tension between financial viability and sporting success (Smith & Stewart, 1999; 2010). In turn, these differing motives imply multidimensional performance expectations compared to, for instance, organizations primarily evaluated in financial terms. Apart from financial sustainability and efficient resource allocation, sports organizations are furthermore expected to perform in areas such as elite on-field success, player development, and participation (Chelladurai, 1987; Winand et al., 2014). Thus, what constitutes success may not only vary across stakeholder groups but also at times appear contradictory. Management control in sports should therefore not be understood merely as a technical matter of measuring results, but rather as a broader set of practices through which organizational priorities are articulated, coordinated, and evaluated (Andon & Free, 2019; Carlsson-Wall et al., 2016). In this way, it becomes a tool that helps organizations navigate the multifaceted sports environment.

Elaborating on the role of management control in sports, Carlsson-Wall et al. (2017) show, in their study of so-called pulsating sport organizations, that it may also involve detailed action planning that helps coordinate diverse actors across temporally intense, event-focused contexts. Their findings highlight how planning can connect performance measurement, budgeting, procedures, and role clarity into a broader chain of control, enabling the organizations to balance structure and flexibility (Carlsson-Wall et al., 2017). This is important because it broadens the understanding of management control in sport beyond static

indicators and retrospective evaluation. Control also concerns how organizations prepare, align, and coordinate action under conditions of uncertainty, interdependence, and shifting rhythms. In sport settings, where outcomes are often difficult to predict and organizational work can be highly dynamic, this coordinating role becomes particularly important.

The implications of the inherent dynamics, uncertainty, and multidimensionality of sports for management control are especially salient in professional football clubs. Such clubs similarly operate in environments where sporting success and financial sustainability are closely related, but not always fully aligned. Prior research suggests that football clubs must manage demands for sporting performance alongside demands for financial stability, and that tensions may arise when these objectives compete or are given different priority (Carlsson-Wall et al., 2016; Smith & Stewart, 2010). Management control in football is therefore not neutral. Rather, it plays an important role in shaping how clubs prioritize competing objectives and respond to different understandings of what the organization is meant to achieve.

A further dimension of football, in particular, concerns accountability and the broader dilemma of the purpose of football organizations. Burns and Jollands (2024), in their discussion of accountability in football, challenge the contemporary tendency to evaluate football's societal contribution primarily through the financial value it generates. Instead, they argue for greater attention to how clubs act towards and remain accountable to their local communities. From this perspective, the key issue is not whether football creates financial value, but whether that value remains a means to support broader social purposes rather than an end in itself (Burns and Jollands, 2024). This argument is important because it underlines that management control is never only about internal efficiency. Control systems also reflect broader assumptions about whose interests matter, what forms of value count, and how the role of football in society should be understood.

Another feature that distinguishes management control in football is the role of emotion. Baxter et al. (2019), in their study of an elite Swedish football club, show that accounting is not simply applied within an emotional setting, but is itself shaped by emotional commitments. Their analysis suggests that emotions and passionate interests can inform accounting practices recursively, for instance, through the creation of budgetary slack or the setting of targets and goals. They further argue that some measures become especially powerful because they function as “valuemeters”, that is, metrics that resonate with deep-rooted passions and socially shared understandings (Baxter et al., 2019). This highlights that accounting and control in football cannot be reduced to rational or purely technical

instruments. They are embedded in a context where results, symbols, and measures carry emotional and cultural significance, and where what is counted may derive its power partly from what it means to different actors.

Within the Swedish football context, particularly important contributions are made by Carlsson-Wall et al. (2016), who show how performance measurement systems (PMS) in a professional football club mediate tensions between sports and business interests. Their study demonstrates that these motives are not in constant conflict with one another. When sporting success generates commercial benefits, sports and business priorities may reinforce one another. However, when financial pressures increase or sporting performance is less successful, tensions become more visible, and managers are forced to make trade-offs. In these situations, performance measures such as league position, financial result, and equity levels become central mechanisms through which priorities are negotiated and enacted (Carlsson-Wall et al., 2016). Performance measurement systems, as part of the broader concept of management control, thus do more than monitor outcomes. They shape how organizational tensions are handled and which objectives are given practical precedence.

Taken together, existing research shows that management control in sport is shaped by the multidimensional nature of performance, situational tensions between sporting and commercial priorities, the need for coordination in uncertain environments, and the emotional and social significance of sports organizations. In football specifically, management control systems do not merely record outcomes but actively shape how clubs understand success, prioritize resources, and respond to competing demands. At the same time, the literature has mainly examined these issues in relation to general tensions between sports and business, or in settings where a club or organization is analyzed as a relatively unified entity. We know less about the role of management control when different parts of a sports organization, such as men's and women's teams, are brought together within a shared organizational structure. In such contexts, management control may become especially important, not only for evaluating performance, but also for defining priorities, distributing attention, and legitimizing how integration is organized in practice. This makes management control a particularly relevant entry point for understanding the organizational implications of integrating men's and women's football within the same club

2.1.2. Management control in organizational integration

Organizational integration concerns how differentiated parts of an organization are brought into forms of collaboration that create shared direction without eliminating local variation. In this sense, integration should not be understood simply as homogenization or formal restructuring. Rather, it involves creating coordination and unity of effort while still allowing adaptation, differentiation, and flexibility (Busco et al., 2008). Relatedly, research on integration capability has stressed the specific role of management control in aligning different processes and supporting coordination across organizational units (Brühl et al., 2010).

From this perspective, management control is important because integration is not achieved solely through structure. It also requires mechanisms that translate broader ambitions into more operational forms, such as targets, procedures, planning routines, and reporting practices. Busco et al. (2008, p.104) argue that “PMS are sets of practices that support processes of strategic decision making, planning, and control. Within these processes, PMS provides managers with a common language informed by accounting and non-accounting measures and information that are spread across the different parts of the organization.” Similarly, Brühl et al. (2010) show that management control can function as a distinct element of integration capability, and that unified key performance indicators may ease communication across subunits. This broader view is consistent with Dekker (2004), who argues that control should not be understood only as monitoring or safeguarding against opportunism, but also as creating the conditions that make cooperation possible and as coordinating interdependent tasks.

At the same time, integration should not be understood as a smooth or harmonious process. Busco et al. (2008) explicitly frame integration as the management of tensions, including those between vertical and lateral relations, convergence and differentiation, and centralization and decentralization. This is important because it suggests that management control does not simply connect separate units in an unproblematic way. Rather, performance measurement systems may provide a common language across different parts of the organization and help orient them towards joint objectives, while also making differences in interests, responsibilities, and accountabilities more visible. In this respect, management control can become one of the arenas in which tensions are expressed and handled rather than resolved once and for all (Busco et al., 2008). Related work on management accounting system integration in mergers similarly shows that integration is shaped not only by technical

design, but also by cultural conflict, ambiguity, and the influence of dominant individuals (Granlund, 2003). It also suggests that integration does not necessarily result in total assimilation, but may instead lead to the emergence of a common management accounting core across previously different organizational cultures (Granlund, 2003).

This also points to a limitation of formal control systems in integration settings. Although budgets, procedures, and performance measures may provide structure and comparability, they are often insufficient on their own. Busco et al. (2008) argue that formal performance management systems are incomplete unless they are complemented by informal mechanisms such as trust, knowledge sharing, and ongoing interaction. Dekker (2004) similarly distinguishes between formal and informal forms of control, showing that social control and trust can matter alongside outcome and behavior controls. Rather than treating formal control and trust as simple substitutes, he also suggests that formal controls may, under certain conditions, “enhance a trusting relationship” (Dekker, 2004, p. 34). Similarly, Vélez et al. (2008) argue that management control systems are used not only to supervise but also to coordinate, and that, even where trust is already well established, formal controls may help sustain and build that trust. More recently, Dimes & de Villiers (2021) show that social controls and trust can improve collaboration even as established performance measurement systems may reinforce silos and create tensions. Pellinen et al. (2016) make a related point by showing that performance measurement systems may support integration in some respects, yet also create barriers to cooperation when built around top-down measures, profit-center logic, and accountability structures that discourage collaboration.

Taken together, the literature suggests that management control plays an important role in organizational integration by helping to coordinate differentiated units, create shared frames of reference, and manage the tensions that integration generates. At the same time, the majority of this literature has examined these issues in multinational, inter-organizational, merger or acquisition settings, or in relation to broader strategic and operational integration processes (Busco et al., 2008; Dekker, 2004; Granlund, 2003; Pellinen et al., 2016). Contextually, the recent but limited research on integration in sports has focused on supporter synergies (Hadwiger et al., 2025), branding strategies (Hayday et al., 2026), and the effects of national context and factors such as governance structures and culture on integration (Valenti et al., 2021). Less attention has been paid to how management control operates during integration within a sports organization involving differentiated parts of the same club. This is particularly relevant in settings where integration may involve not only coordination and

system design, but also questions of priorities, resource distribution, and what forms of value are given precedence in practice. Management control, therefore, provides a relevant entry point for examining how organizational integration is structured and justified in sport organizations.

2.2. Institutional logics

We will now introduce the concept of institutional logics to conceptualize the described tensions and multidimensional motives with which management control systems must deal in the context of sports. First, we examine the theoretical foundation of institutional logics in general, including its definition, identification, and the enactment of coexisting logics within the same organization. Second, we look at prior research on the same concepts in the context of sports before finally investigating the role of management control systems in managing the multiplicity of institutional logics. Thus, institutional logics can be used as an analytical lens through which we examine how different motives are enacted within DoubleFC, and how management control systems are used to manage these in the context of organizational integration between men's and women's football.

2.2.1. Theoretical foundation and institutional complexity

Institutional logics is a concept often used to help researchers understand the underlying sets of values and beliefs guiding the decision-making of individuals or groups. More specifically, Thornton and Ocasio (1999, p. 804) define the concept as “the socially constructed, historical pattern of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality”. Thus, they serve as the broader conceptual foundation on which individuals and the organization act and make decisions, guiding the organizational behavior.

Whilst organizations may operate with a sole purpose, for instance, profit maximization, with decisions guided by and serving to promote that one dominant logic, research furthermore finds that organizations frequently operate in environments of multiple sets of purposes and values at the same time. Greenwood et al. (2011) conceptualize this multiplicity of logics through introducing the concept of institutional complexity. As Greenwood et al. (2011, p. 318) describe it, organizations face institutional complexity whenever they confront “incompatible prescriptions from multiple institutional logics”. In this view, complexity arises not merely from the coexistence of several logics but from the tensions generated when they

prescribe different goals, means, and criteria of legitimacy, thereby complicating organizational action and decision-making. The authors further emphasize that institutional complexity is neither fixed nor uniformly experienced, but shaped by field-level conditions and organizational attributes that influence how such demands are interpreted and prioritized (Greenwood et al., 2011). Institutional complexity should therefore be understood as a variable organizational condition in which competing normative expectations create differing degrees of tension, discretion, and pressure for response.

Battilana et al. (2012) expand on these concepts, showing how organizations faced with institutional complexity, or hybridity, strive for the hybrid ideal, characterized by the perfect balance and reinforcement of the coexisting logics. However, through studying the interrelationship between social and economic logics, the authors find that organizations experience four main difficulties in doing so: (1) legal structure, (2) financing, (3) the view of consumers as customers vs beneficiaries, and (4) the composition of the workforce. These hindrances put the organization at risk of mission drift, in which the actions and direction of an organization promote a single logic at the expense of others, thereby risking the marginalization of considerations and stakeholders otherwise important to the organization's purpose.

Besharov & Smith (2014) provide further insight into the enactment of organizational complexity, highlighting the variety of responses. The authors provide a framework to explain such variation between organizations through two key dimensions: compatibility, defined as “the extent to which the instantiations of logics imply consistent and reinforcing organizational actions” (p. 367), and centrality, defined as “the degree to which multiple logics are each treated as equally valid and relevant to organizational functioning” (p. 369). Once coexisting logics within an organization have been identified, they can be assessed as relatively high or low along each dimension. Based on the combination of compatibility and centrality, organizations experience different configurations of institutional complexity, ranging from no or minimal conflict to moderate and extensive conflict. The most extreme state, extensive conflict, occurs when multiple coexisting logics are highly central to organizational functioning but are incompatible, so that actions taken to support one logic tend to undermine another. Organizations in this state experience persistent tensions, contested decision-making, and unavoidable trade-offs in their practices. This framework thus enables an analysis of how varying degrees of institutional complexity shape organizational dynamics.

2.2.2. Institutional logics in sports

One type of organization found to face organizational complexity is sports organizations, which have multiple stakeholders and consequently many interests to adhere to. Research has examined the types of logic sports organizations face, the tensions that arise, and how they are managed.

Carlsson-Wall et al. (2016) examine a Swedish football club facing organizational complexity in the form of a sports and a business logic. Apart from the natural motives of winning games, trophies, and meeting the general on-field demands of the strong supporter base, the organization operates as a public company, requiring financial returns. Formally, these considerations are represented through three main objectives of (1) finishing in the top 4 of the league, (2) maintaining a certain equity level, and (3) operating at break-even. The authors find that the two logics are enacted differently depending on the club's sporting and financial performance, demonstrating that their prioritization and compatibility are situation-specific.

2.2.3. Management controls as tools for handling institutional complexity

Whilst the concept of institutional logics originates in sociological studies, it has been widely adopted in research on accounting in general and management control in particular. Prior research has studied the role of budgeting (Ezzamel et al., 2012; Kaufman & Covalleski, 2019), performance measurement (Carlsson-Wall et al, 2016; Chenhall et al, 2013; Mornière & Georgescu, 2021), and management control in general (Carlsson-Wall et al, 2021; Gerdin, 2020; Schäffer et al, 2015) in managing institutional complexity. As we study the broader concept of management control, encompassing, e.g., budgeting and performance measurement, our theoretical lens will build on learnings from several areas to fully understand the role and different strategies of management control in managing institutional complexity.

One important strategy is structural separation (Carlsson-Wall et al., 2016; Greenwood et al., 2011). Here, the organization is partitioned into subunits that can operate under different logics, with distinct decision premises, performance criteria, and control practices. In such arrangements, management control helps reduce direct confrontation between competing logics by limiting the extent to which they must be evaluated simultaneously. Carlsson-Wall et al. (2016) show, for example, how differentiated budgets and performance measures can keep sports and business considerations apart in day-to-day operations, thereby reducing the need for constant trade-offs. In a similar vein, Schäffer et al. (2015) describe compartmentalization

as a way to temporarily mitigate conflict by minimizing interactions between incompatible demands. Structural separation may thus reduce extensive conflict in the short run, even if it does not eliminate the need for coordination at the organizational level.

In the longer run, however, managing institutional complexity typically requires more than temporary separation or ad hoc compromise. Gerdin (2020) shows that management control can instead be understood as a system in which social and technical controls are underpinned, held together, and simultaneously promote a distinct institutional logic, forming what he terms socio-technical dyads of management control. In this view, informal (social) controls such as values, vision, and socialization work in tandem with formal (technical) controls such as budgets, performance measures, and incentives, with their effects depending not only on the control form itself, but on the logic through which it is enacted. Management control can thus be designed to sustain multiple logics simultaneously by assigning them different yet complementary functions in pursuit of broader organizational goals. This perspective is particularly useful for understanding how organizations can maintain plurality over time while reducing the risk of mission drift.

A final and particularly useful complement is offered by Smith and Besharov's (2019) notion of paradoxical frames and guardrails. Paradoxical frames refer to leaders' cognitive understanding of competing demands as both contradictory and interdependent, which encourages them to engage with tensions rather than eliminate them. Guardrails, in turn, consist of relatively stable formal structures, leadership expertise, and stakeholder relationships associated with each side of a hybrid arrangement, creating boundaries that prevent one logic from crowding out the other. Applied to management control, these ideas suggest that effective control systems should not only measure and compare competing objectives, but also preserve the continued visibility and legitimacy of each logic while allowing room for adaptation over time. In this sense, paradoxical frames shape how tensions are interpreted, whereas guardrails shape how they can be contained and productively managed.

2.2.4. Theoretical Framework

Our theoretical framework combines an institutional logics perspective with management control literature to analyze the integration of men's and women's football in a hybrid sports organization. Institutional logics explain the competing value systems that motivate and shape organizational integration, while management control examines how this integration is

enacted in practice through formal and informal control arrangements. The framework further enables an analysis of how the integration process, once operationalized through management controls, affects the relative enactment of coexisting logics within the organization. Accordingly, the framework is structured around three analytical dimensions: (1) the integration in the perspective of institutional logics, (2) the role of management controls in the integration, and (3) the implications of this process for the balance and reproduction of institutional logics over time. While prior research has examined institutional logics in sports (e.g. Carlsson-Wall et al., 2016), it has largely neglected how such logics unfold in integrated football clubs, where men's and women's teams are managed within the same organization. This gap is further emphasized by Hadwiger et al. (2025), who explicitly call for research on broader integration synergies and effects on financial and sporting performance.

3. Methodology

3.1. Research design

While a growing body of research has examined the interrelationship between management control and institutional logics in sport organizations, less attention has been directed towards how management control shapes the integration of different units within hybrid organizations. In particular, the formal integration of men's and women's elite teams within the same football club remains underexplored. This leaves a limited understanding of how integration is justified and managed in organizational settings where multiple priorities coexist and where management control may play an important role in coordinating, evaluating, and structuring relationships between units. Accordingly, this thesis addresses the following research question:

How do management control systems shape the enactment of institutional logics in the integration of men's and women's teams in a professional football club?

To address this question, this thesis adopts a qualitative single-case study. A qualitative approach is appropriate because it enables an in-depth understanding of organizational processes, actor interpretations, and context-dependent relationships, which is particularly valuable in relatively underexplored research areas (Ghauri and Grønhaug, 2005; Bazeley, 2013). Moreover, a single-case design allows for the study of these dynamics in close detail within a specific organizational setting and thereby yields a rich understanding of how integration unfolds in practice (Dubois and Gadde, 2002).

To examine the research question, we selected a Swedish elite football club that offers a particularly relevant setting for studying the integration of men's and women's teams within the same organizational structure. The case is especially suitable because the club formally integrated the two elite teams in 2020, allowing for the study of integration as a relatively recent organizational development rather than a long-established arrangement. This is important for the thesis, as it provides an opportunity to examine how integration is justified, structured, and managed in practice in a setting where different priorities and understandings of the club may coexist. In this respect, the case provides a productive context for analyzing how management control is implicated in integration, while using institutional logics as a lens for understanding the broader organizational tensions through which such practices are interpreted.

The study is conducted primarily at the organizational level, seeking to understand how the integration of men's and women's teams is shaped within the club as a whole rather than within a specific team or among individual actors in isolation. However, since such integration is enacted through organizational practices and interpretations, perspectives from actors in different roles are important for capturing how it is understood and managed in practice. A single-case design was considered more appropriate than a multiple-case design, as the purpose of the thesis is to develop an in-depth and context-sensitive understanding of a relatively recent integration process. Given the limited scope of the thesis, a multiple-case design would likely have reduced the depth of the analysis. The chosen design is also compatible with the institutional logics perspective, as it allows for an examination of how partly competing priorities are interpreted and negotiated within one specific organizational setting.

3.2. Data collection

The empirical material for this study was collected primarily through nine semi-structured interviews. As the main source of data, these interviews provided insight into how the integration of the men's and women's teams is understood, managed, and experienced across different parts of the organization. The interview material was complemented by prior fieldwork conducted by one of the authors one year before the present study. That earlier work included several interviews with players, staff, and management, summarized in an in-depth analysis of how the club worked with the integration of the men's and women's teams. While this earlier material does not constitute the primary empirical basis of the thesis, it contributed important background knowledge and contextual understanding of the organization and the

issue. In addition, documentary material, including the club's annual reports for 2021-2025, vision documents, and its publicly available sporting strategy, was used to complement the interviews and strengthen the case's contextual understanding.

The interviewees were selected purposively to capture a broad range of perspectives on the integration process. Rather than relying on a single part of the organization, such as senior management or board members, we sought to include actors from across organizational levels and functions. The final selection, therefore, ranged from board-level representatives to operational roles within the organization and included individuals who had worked closely with the integration process in practice. We further sought to include perspectives from both the men's and women's sides of the organization, including respondents holding similar or corresponding roles on both sides. This was considered important in order to avoid a one-sided account and to develop a more comprehensive understanding of how the integration is carried out and interpreted within the organization. In addition, some interviews were conducted with actors outside the organization who had worked closely with the club and the integration process. Access to the organization was facilitated by the fact that one of the authors had previously worked at the club, and the club granted broad access to relevant respondents.

The interviews were conducted both in person at the club's headquarters and online via Microsoft Teams. All interviews were recorded and subsequently transcribed. Information about the interviewees, including their organizational roles, interview dates, and interview durations, is presented in Exhibit 1 (appendix). This provides an overview of the empirical material while preserving respondents' anonymity.

A semi-structured interview guide was used in all interviews (Exhibit 2, appendix). This format was chosen in order to ensure that all interviews addressed the central themes of the thesis, while still allowing respondents to elaborate on issues they considered important and to raise perspectives not anticipated in advance. While the interview guide's overall themes were consistent across interviews, the specific questions were tailored to each interviewee's role and experience. This allowed us to direct the discussion towards the aspects of the research question on which each respondent had the greatest insight. The interview guide was developed based on the research question and the study's theoretical framework and included themes related to integration, management control, organizational priorities, and the relationship between the men's and women's teams. As our understanding of the case developed, the guide was refined iteratively to allow subsequent interviews to explore

emerging issues in greater depth. To preserve anonymity, the organization is not identified by name in the thesis, and interviewees are presented pseudonymously where relevant. Similarly, specific targets, financial performance, and other club-specific information have been partly altered.

3.3. Data analysis

The data analysis was guided by an abductive approach. Following Dubois and Gadde (2002), the analysis was developed through a continuous movement between the empirical material and the theoretical framework, where emerging insights from the case led us to refine our analytical focus throughout the research process. Rather than following a linear sequence, the analysis evolved through repeated reading, comparison, discussion, and reinterpretation of the material.

All nine interviews were transcribed in full and read several times. In an initial stage, we structured the material around broader themes that recurred across the interviews, such as culture, organizational structure, motives for integration, and perceptions of DoubleFC's overall purpose. We then compared patterns across interviews and gradually refined these into more focused analytical themes. The analysis was informed from an early stage by institutional logics theory, particularly the distinction between sports logic and business logic, while remaining open to issues that emerged from the empirical material itself, most notably the integration process as a central organizational concern. The final analytical structure was therefore not fixed in advance, but developed gradually through movement between theory and data. All interviews except one were conducted in Swedish, and the quotations presented in the thesis have been translated into English by the authors to the best of their ability.

4. Empirical findings

In this section, we present our empirical findings. First, in Section 4.1, we map the field-level context of Swedish football and the emergence of the “double club” concept, explaining the implications for institutional considerations. Next, in Section 4.2, we shift to the organizational level and examine the enactment of logics within DoubleFC in general, before specifically dissecting the start of the ongoing integration process and its motivations. This foundation then allows us to investigate, in 4.3, the enactment of logics across the different departments in greater detail, before focusing on the role of central management control tools and how they enabled an asymmetrical logic enactment across the departments. To conclude,

section 4.5. highlights some organizational risks related to future incompatibilities between the logics that may currently be obscured by the success of recent years.

4.1. The institutional field of Swedish football and double clubs

Football holds a particularly prominent position in Swedish society. The Swedish Football Association (SvFF), the country's largest special sports federation, describes football as the dominant sport in Sweden with over 1.4 million participants (2025c). A central feature of Swedish football is its association-based model. This model is rooted in the broader Swedish sports movement of voluntary engagement and member democracy, where clubs are traditionally organized as member-based associations rather than investor-owned entities. The Swedish Sports Confederation and SvFF emphasize that Swedish sport, and by extension football, is built on values such as joy, community, democracy, participation, and everyone's right to take part (RF, 2026; SvFF, 2023). This association-based tradition is practically reinforced through the so-called 51-percent rule. In Swedish elite football, the rule protects member influence by ensuring that at least 51 percent of a club remains owned by its members, even if the organization operates as a limited company (RF, 2025). This is described as central to preserving member democracy in Swedish sport. At the elite level, clubs are subject to financial regulations through the elite license system: a license all teams must obtain to compete in the men's and women's top two leagues¹. SvFF states that the elite license is intended to support sound and sustainable finances at the club level (e.g., non-negative equity), ensure that clubs can operate throughout the season, preserve competitive balance, and counteract financial doping (SvFF, 2025d).

Swedish football is undergoing a broader process of commercialization and professionalization, with the development having historically been most visible in men's elite football (SvFF, 2023; Winell et al., 2026). Allsvenskan has become the economically dominant domestic football product, with its clubs surpassing SEK 3 billion in total revenues for the first time in 2024 (SvFF, 2025a). Consequently, men's elite clubs operate in a field where sporting performance is closely connected to commercial revenues from ticketing, sponsorships, media rights, player transfers, merchandise, and league-level commercial agreements.

Women's elite football has developed under different economic conditions than men's football. Compared with the men's side, the commercial base has historically been smaller,

¹ Allsvenskan and Superettan on the men's side, and Damallsvenskan and Elitettan on the women's side

with lower revenues, and attendance, more limited broadcasting, sponsorship, and ticketing income, and a slower pace of professionalization (Almersson, forthcoming; Winell et al., 2026). Thus, focus has instead been on developing on-field performance and the overall sporting product, with an acceptance of limited financial returns. However, this perception is changing. Rather than being understood only as a sign of commercial weakness, the historical economic gap is increasingly framed as an untapped growth potential, as Swedish women's elite football enters a phase of accelerated professionalization, commercialization, and internationalization (EFD, 2025). This development is evident, for instance, in revenue figures for clubs in Damallsvenskan, where total revenue in 2024 was reported to be above SEK 200 million for the first time, up from SEK 100 million in 2015 (SvFF, 2025b). The same report also shows that player-rights sales reached SEK 14.5 million in 2024, twice the previous year's record, indicating that women's football is increasingly integrated into the broader commercial football economy.

The sporting and commercial development of women's football has contributed to the emergence of what we refer to as “double clubs”: football organizations that operate integrated men's and women's teams in their respective two highest divisions under the same association, brand, or organizational umbrella. This organizational model has become increasingly important in women's football. Damallsvenskan has changed from being composed mainly of clubs with only women's football operations to increasingly including clubs with men's elite football operations as well. In 2025, 50% of the clubs in Damallsvenskan were double clubs, compared to roughly 8% in 2020 (Segerhjelm, 2025). This reflects a broader European trend. Hadwiger et al. (2025) find that the share of integrated clubs in the top women's leagues of Germany, France, and Sweden increased from 33 percent in 2010 to 61 percent in 2022.

This field-level development means that double clubs are not merely expanding their sporting operations. They are entering an organizational form in which several expectations are brought together simultaneously. On the one hand, integration can be understood as a sporting project: a way of strengthening women's football, improving competitive conditions, developing players, and giving organizational expression to broader association-based values such as participation, community, and everyone's right to take part (RF, 2026; SvFF, 2023). On the other hand, integration can also be understood as a commercial and organizational project. By operating men's and women's teams under the same club identity, double clubs may be able to leverage established brand recognition and supporter demand, while women's

teams may gain access to infrastructure, sponsors, facilities, and organizational resources historically developed around men's elite football (Almersson, forthcoming; Hadwiger et al., 2025). However, these synergies are not automatic. Hadwiger et al. (2025) argue that integration creates value only if the shared brand and organizational structure are deliberately converted into actual resources, visibility, and support for the women's side. The same organizational change can therefore be justified both as positive for football and as positive for the club as a business. This makes double clubs a particularly clear example of how Swedish football is shaped by several institutional expectations at once.

Taken together, the described context shows that Swedish double clubs operate in a field where sporting ideals, association-based governance, and commercial development coexist. Swedish football remains rooted in member democracy, participation, and sporting competition, while elite clubs are simultaneously expected to professionalize, generate revenues, manage costs, and secure long-term financial sustainability. Carlsson-Wall et al. (2016) summarize this complexity from the perspective of institutional logics, describing how a Swedish football organization operates under two main logics: (1) the sports logic and (2) the business logic. The sports logic values practices such as player development, fan engagement, and having a competitive playing squad, while success is framed in terms of winning games, climbing the league table, and winning championships. In contrast, the business logic values formalized practices, commercial revenues, financial control, and player sales, while success is framed in terms of sustainable liquidity, equity, and profitability.

Although these logics may appear mutually reinforcing, as sporting success can generate commercial revenues, prize money, and stronger sponsor interest, this relationship is not automatically compatible (Besharov & Smith, 2014). Carlsson-Wall et al. (2016) show that the relationship between the sports and business logics is situation-specific: in some situations, investments in sporting performance may support financial performance, while in others, the same type of investment may threaten short-term liquidity, equity, or profitability. Thus, decisions such as buying players, retaining talent, or increasing sporting budgets can be justified by the sports logic while simultaneously conflicting with the business logic, especially when financial returns are uncertain or delayed. Compatibility between the logics is therefore not fixed, but depends on how actors interpret the specific situation and its expected consequences.

In the context of double clubs, this tension is especially important because integration concerns both the club's sporting identity and the allocation of organizational resources.

Integrating a women's team can be presented as a way to strengthen the club's sporting whole, fulfill values of equality and inclusion, and build competitive teams on both the men's and women's sides. At the same time, it can also be presented as an investment decision, a branding opportunity, or a response to the growing commercial potential of women's football. The integration of men's and women's football is therefore not a neutral administrative arrangement, but a process that must be made meaningful within a field shaped by both a sports logic and business logic. This provides the basis for examining how these logics are present in DoubleFC, and how they shape the justifications for integration.

4.2. DoubleFC: sports and business logics and the integration process

DoubleFC is a prominent football club in Sweden, with both men's and women's teams playing in their respective highest divisions. The club is renowned for its passionate supporters and deeply rooted culture, as well as for its recent off-field organizational innovation and professionalization. For DoubleFC, the described field-level developments are particularly relevant, as the club represents a strong example of a Swedish double club operating in the face of broader considerations closely linked to the described sports and business logics. At the specific organizational level, DoubleFC must reconcile its unique, deeply rooted club culture, strong supporter pressure, and ambition for sporting success with the need for economic sustainability and increasingly professionalized forms of management. As put by the Technical Director (TD):

“Financial and sports considerations go side by side. We need both, and we cannot only succeed with the financial aspects but then finish 14th in the table, or the other way around.”

He continued to describe the overall purpose of DoubleFC as “to create as much value as possible for as many fans as possible”, with the aim of being “the Nordic's most impactful club”. What the described “value” or “impact” constitutes may seem arbitrary, even within the organization. Management, however, emphasized that this primarily concerns the sports aspects, such as winning matches and trophies, but, doing so, it argued, requires financial stability. Board member 1 expanded on the organization's general purpose, explaining that DoubleFC must “build a meaningful business and win games as much as we can without putting the future of the organization in jeopardy.” From the perspective of institutional logics, our interviews thus, similarly to the findings of Carlsson-Wall et al. (2016), emphasize DoubleFC to operate with regard to two overarching logics: (1) the sports logic and (2) the business logic.

This view is emphasized throughout the organization and across departments, from managers to coaches and even players. Recurring quotes highlighting the prevalence of the sports logic are “first and foremost it is about winning games”, “we need to be an established top team in both leagues,” and “the cornerstone of the club is to win titles and be at the top”. Additionally, the sporting logic is evident in the strong external supporter base and the internal club culture, where employees share a sense of pride in the club’s on-field performance and recount vibrant breakfast gatherings at the headquarters after an important win or a victory over a city rival.

Simultaneously, the business logic is equally prominent. First, in 2005², DoubleFC was incorporated as a limited company, introducing outside investors. In accordance with Swedish sports regulations, the “Football Association”³ and its members maintained a majority holding, whereas a new actor, International Investors Co., acquired the remaining majority, with additional single-percentage stakes held by smaller investors (Exhibit 5, appendix). Whilst DoubleFC does not typically pay dividends, which investors are content with, their status as a limited liability company, together with SvFF’s elite licensing system, imposes regulatory demands on financial performance. This has also entailed a changed framing of the organization, with Board member 1 (representative of Int Investors Co.) now referring to it as a “company” rather than an association. Board member 2 expanded on the development, explaining how “the company and elite section must, in contrast to the association, always think about the economic outcome and the long-term sustainability.” Second, whilst the main emphasis has, and continues to be, put on winning games, recent advances in terms of a professionalized strategy and direction have imposed a larger focus on the financial aspects largely operationalized by the Deputy CEO and TD, as the Deputy CEO put it: “The board has introduced a much clearer framework for the financial performance during the last couple of years. Now we have heavier directives to comply with certain metrics related to equity, cash flows, liquidity, and so on.” He argued that they have come to a point where “all that does not have to do with the sports is about increasing revenues”. Third, the business logic is highlighted through the broader football development, both in general and in Swedish football. Board member 2 argues that “if we are to keep up with modern football, we must make money.”

Thus, through our interviews and prior literature (Carlsson-Wall et al., 2016), we can conclude that DoubleFC operates under dual motives, or institutional complexity (Greenwood et al.,

² The actual year is altered to maintain anonymity

³ “Football Association” is in turn part of the broader “Sports Association”, which host several other sports organization under the same parentbrand (Exhibit 5, appendix)

2011). We acknowledge that other institutional logics exist within DoubleFC; however, throughout our research process, we identified the sport and business logics as the most central to the organization and are therefore subject to the focus of our continued research. What is particularly interesting about the case of DoubleFC, however, is how these sets of values need to be managed for both the men's and women's teams, and the role each department subsequently plays in fulfilling the organization's overall purpose. In 2020, DoubleFC made the strategic decision to integrate the women's department into the elite organization by structurally moving it from the association to the limited company, forming the elite section of DoubleFC together with the men's team (Exhibits 6 and 7, appendix). This decision is viewed as the starting point for the current integration process. Board member 1 explained the main rationales behind the restructuring:

“Year after year, I think it became clear that the women's team should be an integral part of the club. They were official, just like the men were, and I think we were coming to a point where it probably made less sense to leave them with the association than to bring them along with the men's. [...] it was kind of a no-brainer when we actually brought this up to the board. I think it was just ticking a box as well for the company, there was the big aspiration of promoting and growing women's sports at the time, and I think it (the women's team) could benefit from a lot of the centralized support functions within the company as well on the sporting side for sure, but also the communication, the sponsorship, the event, the fans relation, ticketing sales, I mean, you name it, I think it was just making a lot of sense altogether.”

He continued to state that there was “perhaps no sophisticated strategic plan behind it” and that it rather grew organically to a point where the women's team was “ready for it”, together with broader aspirations from the club of “embracing the growth of women's sports in football but also in society in general”. Thus, Board member 1 summarized the organization-wide framing of the main rationales for the restructuring from a sports perspective, driven by DoubleFC's broader social responsibility, with the aim first and foremost of promoting and growing women's sport. This also aligns with the TD's view of integration as a way of enabling “as much sporting success as possible with as many DoubleFC supporters as possible.” In this way, the decision is seen as aligned with the organization's overall purpose of creating sporting value for as many fans as possible.

The integration is also supported by business considerations, particularly regarding sponsorships and the club's broader commercial platform. Board member 1 explained that the women's team strengthened DoubleFC's attractiveness toward corporate partners, noting that the sponsorship team had indicated that “if we're not selling women's football at the same time, some brands will not come to us.” He also described a broader expectation from “the market and the corporate industry” that clubs should promote women's football through

different initiatives. In addition, he argued that the women's team could benefit from being brought into the company's centralized support functions, including communication, sponsorship, events, fan relations, and ticketing. Thus, the integration was not only framed around sporting development and values, but also around the idea that the women's department could strengthen DoubleFC's commercial relevance, making the club more attractive overall. These business considerations, therefore, reinforced the case for integration by showing that investment in the women's side can support a broader organizational project built around sporting progress.

Analytically, the 2020 restructuring is important because it relocated the club's institutional complexity into a shared organizational structure. By moving the women's team into the limited company, DoubleFC formally unified its elite operations under one roof, while simultaneously creating a managerial challenge: two departments operating under different economic conditions but expected to contribute to a common organizational purpose. Initially, the integration was justified primarily through sporting and broader social ambitions, while business-related motives were framed more as additional benefits than as the central rationale. However, once both departments became part of the same elite organization, questions of sporting development, resource allocation, financial sustainability, and commercial growth were integrated into everyday management. This makes the case particularly relevant for examining how management control was used to make integration workable, and how sports and business logics were enacted throughout this process.

4.3. Asymmetrical integration model: a management control challenge

The integration of DoubleFC's men's and women's departments did not establish a uniform approach to balancing sporting and financial considerations. Instead, the empirical material suggests that sports and business logics were enacted differently across the two departments. This section shows how this asymmetry emerged and why it became important for understanding management control in the integrated club.

4.3.1. Men's team: increased relative importance of the business logic

In the men's department, the business logic appears to have gained greater relative importance as the integration process unfolded. This does not mean that sporting success is secondary. Rather, the men's side became more directly tied to the financial conditions that allowed the integrated club to function.

The TD expressed this clearly when comparing the economic expectations placed on the two departments. While the women's team was still allowed not to be financially self-sustaining in the short run, since "the goal is for the women to become self-sustaining eventually," the men's department faced much sharper financial expectations. The CFO similarly described the men as "profit-driving," while the women's side had not yet reached break-even. For the men's department, the TD described failing to meet financial expectations as "a catastrophe." This indicates that the men's department is not only financially important for its own operations, but also for sustaining the wider integrated model.

The men's Sporting Director (SDM) reinforced that understanding. Since the restructuring, he had been given "clear directives on selling players," which, together with expectations that he generate revenue through qualification for European tournaments, asserted the men's team's role as "keep the whole DoubleFC ship afloat." He also described the men's budget as indirectly pressured by the investment in the women's side, adding that "you do not need to be a rocket scientist to understand that the men have a pretty large part in making that work."

Taken together, this suggests that the integration process increased the relative weight of the business logic in the men's department. Sporting success still matters deeply, but the men's side became more directly tied to the financial sustainability of the club as a whole. The asymmetry is therefore not that the men follow the business logic while the women follow the sports logic. Rather, the key point is that the balance between the two logics differed. In the men's department, this creates a sharper internal tension between sporting ambition and financial responsibility, since they were expected to compete successfully on the pitch and to generate the resources needed to sustain the wider integrated model.

4.3.2. Women's team: increased relative importance of the sports logic

In the women's department, the balance between the sports and business logic is different. Financial control is clearly present through budgets, revenue expectations, transfer value considerations, and a longer-term ambition to become self-sustaining. However, the immediate pressure to deliver financial returns is weaker than on the men's side, giving the women's department greater room to prioritize short-term sporting development.

The TD described one purpose of the integration as partly to "save the women's operation from financial difficulties," since the women were not self-sustaining, and partly to "create conditions for becoming a competitive team." At the same time, he stressed that the long-term goal was to create "an economic cycle around the women's team that carries the women's

operation on its own,” mainly through player transfers and sponsorship. Thus, the business logic is present, but framed as a longer-term development target rather than an immediate requirement. This became particularly clear when the TD reflected on what would happen if the women’s team failed to meet their targets or had to operate without support from the men’s side:

“It is not really the same [as the men], if the women do not meet their budgeted profits, we can make up for those losses elsewhere. [...] Say the women were operating on their own instead, I think there would be higher expectations [on the women’s department] to meet financial targets, which in turn would likely have implications on their on-field development since it would be more difficult to, for example, retain good players that could be sold instead.”

Integration, therefore, gave the women’s department protection from short-term financial constraints that could otherwise undermine sporting progress. The women’s sporting director (WSD) tells the story from inside the women’s department, adding nuance to this balance. He emphasized that the women’s side was still expected to become “self-sustaining over time” and that his everyday work centered on “how the players are doing, and the everyday operations.” Financial expectations, therefore, exist, but are translated through management into a day-to-day focus on player development, sporting performance, and building the team over time.

Taken together, this suggests that the women’s department operates under a different balance between the sports and business logics than the men’s department. The women’s side is expected to become more financially sustainable over time, but this is to be achieved through sporting progress, player development, stronger transfer value, sponsorship growth, and European exposure. The sports logic, therefore, gains greater relative importance in the women’s department in the short run, precisely because the integrated model enables the club to support sporting development before full financial self-sufficiency is achieved. Compared with the men’s department, the tension between immediate financial performance and sporting development is therefore softened rather than intensified.

4.3.3. Short-run asymmetry as a long-run organizational justification

The different balances described above were not presented in the interviews as accidental deviations from integration. Rather, they were frequently justified as part of a broader long-term organizational orientation. In the short run, the men’s department is expected to assume greater financial responsibility, while the women’s department is given greater latitude

to prioritize sporting growth. Yet this asymmetry was often described as purposeful: a way of strengthening the club as a whole over time.

Several respondents linked current investment in the women's side to future financial and organizational gains. Board member 1 argued that clubs that divest their women's teams often do so because of financial difficulties and short-term cost savings. In his view, this risks ignoring "how women's sports is growing" and what it can bring to the organization "in the mid- to long-term." He also stressed that the board shared a belief that "a lot of the future growth will come from the women." Current support for the women's department was therefore not framed only as a cost, but as an "investment" in a growing part of football (Board member 2).

Seen in this light, the current asymmetry in logic enactment can be understood as an organizationally accepted imbalance. At the level of DoubleFC as a whole, the arrangement is justified through both logics: the men's department provides financial capacity, while investment in the women's department supports sporting development and future commercial growth. However, this does not mean that the tensions between sports logic and business logic disappear. Instead, they were redistributed across the organization. The women's department is partly protected from short-term financial pressure, while the men's department carries a sharper tension between the need to generate revenues and the ambition to achieve sporting success. This creates a central managerial challenge for the integrated club: sustaining the asymmetrical balance without making either department appear disconnected from the common organizational purpose. The following section examines how management control systems and organizational arrangements help make this asymmetrical logic enactment workable in practice.

4.4. How management controls enable asymmetrical logic enactment

The asymmetrical balance described above is not sustained on its own but rather shaped through the way DoubleFC organizes, monitors, and frames the relationship between the men's and women's departments. This section examines three forms of management control that help make the integrated model workable despite different conditions and expectations placed on the two departments.

4.4.1. Structural differentiation in the sporting organization

A first mechanism enabling asymmetrical logic enactment is the structure of the sporting organization. Organizational design and structure are administrative types of controls and part of the broader management control package that directs behavior by organizing individuals and groups, shaping accountability, and structuring patterns of interaction (Malmi and Brown, 2008). In the case of DoubleFC, the 2020 reorganization introduced centralized functions for both the men's and women's teams, including ticketing, sponsorships, business administration, and communication, referred to as "Headquarters" (Exhibit 7, appendix). However, the sporting core remained clearly divided. The TD described this directly, stating that "from a sporting perspective, the men's and women's teams are two completely separate operations," and that he was "basically the only one on the sporting side working with both teams." He even added that, from a sporting point of view, the club "could really run the men's and women's sides as two separate clubs."

What matters here is not only that the two sporting sides are separated, but what that separation enables. By keeping the sporting operations apart, DoubleFC does not need to fully reconcile the men's and women's conditions, priorities, and constraints within the same everyday sporting space. Instead, the club can remain integrated at the overall level while allowing the two departments to operate under partly different practical conditions. In that sense, structural differentiation creates space for the sports and business logics to be enacted differently across the two units (Carlsson-Wall et al., 2016; Greenwood et al., 2011; Schäffer et al., 2015).

This differentiation is evident in the role structure and other controls. The men's and women's sides had separate sporting directors, staff, squads, and budgets. The material also suggests that formally similar roles are not necessarily equivalent in practice. When comparing the sporting director role for the women's and men's teams, SDW noted that "our roles are somewhat different." One important difference is that the men's side has a larger surrounding staff, meaning that the distribution of work, available support, and day-to-day responsibilities differs between the departments.

Physical location further reinforces the structural differentiation. The women's team is based at a separate location, while the rest of the organization, including "Headquarters" and the men's team, is based at the main facility. SDW explained that the ambition was for other support functions to serve both departments equally, but that this was not the case in practice:

“We talk a lot about the importance of understanding that the offices work as much for the men’s team as for the women’s, but then again, we are at our location, and they [the men’s team and “Headquarters”] are obviously at theirs, so it is not really 50/50. [...] I feel that when we get in touch or when we are there [invited to use the main facilities], we get the help we need, so maybe it is just the everyday stuff, and I think that difference has a lot to do with location.”

The TD also emphasized the importance of physical presence, stating that one of the main things he had done for the integration was to be at the women’s facility, since “physical presence shows a lot” and “feeling significant is extremely important.” Previous internal project work, including internal reviews and interviews, furthermore suggests that this is a crucial factor for players and staff within the women’s team.

This highlights how, at the same time, the structure is not one of full disconnection. TD’s position connected the two sporting sides. Several respondents described him as central to the integration as he is the main person working operatively across both the men’s and women’s departments. The CFO explained that DoubleFC works in a fairly unified way because TD “binds together” the technical parts of the men’s and women’s sides. Although there are separate budgets and separate sporting directors, the CFO described working methods, scouting, and methodology as connected through the TD. SDW similarly described TD as “really 50/50,” and linked him as a big reason behind the fact that both teams follow “the same strategy, the same vision, and the same goals.”

Structural differentiation (Carlsson-Wall et al., 2016; Greenwood et al., 2011; Schäffer et al., 2015), therefore, shapes the asymmetrical enactment of logic between the departments in two ways. It allows the men’s and women’s departments to operate under different day-to-day conditions, enabling different balances between sporting and financial priorities. At the same time, the TD’s bridging role connects the separated units and helps maintain a common sporting direction.

4.4.2. The imbalance of sporting and financial socio-technical dyads

A second mechanism shaping the current arrangement is the imbalance between DoubleFC’s sporting and financial socio-technical dyads (Gerdin, 2020). These can be understood as sets of social and technical management controls that, together, promote an underlying logic. The concept can thus help us map the social and technical controls in DoubleFC and understand how they are connected to the sports and business logics.

On the sporting side, both the social and technical controls are shared. The “DoubleFC vision” document states that its purpose is to give everyone at DoubleFC “a clear understanding of

where we are going and how we are going to get there,” and to align employee behavior with the strategy. The same framework presents a steering model based on a common long-term direction, management by objectives, and continuous follow-up. It also defines the broader ambition as becoming “the Nordic region’s most significant football club,” with sporting success in Sweden and Europe central to the long-term target image.

This shared sporting direction was also emphasized in the interviews. SDM explained that the club has “an overall strategy for both men and women,” aiming to be an established top team in each league and to compete in Europe. SDW similarly stated that both teams follow “the same strategy, the same vision, and the same goals.” The CFO described DoubleFC’s ambition as being a top team on both the men’s and women’s sides, while Board member 2 also stated that the sporting side follows the same strategy for both women and men. Together, these statements show that the sports logic is framed through a shared vision and strategic alignment across both departments.

The technical sporting controls were also described as the same for men and women. Respondents described the same tools, KPIs, and methods for following up on training, playing style, and sporting development for both the men’s and women’s teams. These include shared KPI’s and progress evaluation, such as finishing in the top 4 of both leagues, qualifying for European competitions, points per game, and statistics related to the development environment (Exhibit 8, appendix). SDM noted that “how we measure the way we train and the way we play is the same,” and that this sporting expertise is applicable across both departments. Board member 1 similarly stated that the club uses “the exact same tools for both the men’s and the women’s” and that “the aspirations remain the same,” as do the level of professionalism, analysis, recommendations, and strategic implications. In this sense, the technical controls uniformly operationalize the shared sporting direction for both departments.

Taken together, the sporting controls resemble a unified socio-technical dyad (Gerdin, 2020) (Exhibit 8, appendix). The social controls give meaning and direction through vision, strategy, and shared sporting ambition. The technical controls translate this direction into unified goals, KPIs, monitoring, and follow-up across both departments. This unified dyad helps produce a common enactment of the sports logic: both teams are expected to develop players and compete at the top domestically and internationally.

On the business side of the controls, there are clearly technical financial controls in place for both departments and the organization as a whole. Insights from the CFO and strategic

documents highlighted that these include maintaining “sound liquidity” and “fiscal responsibility and sustainability”, all stemming from the organization-wide notion of financially responsible practices introduced by the board following the commercial and formal development of Swedish football in general, and DoubleFC in particular. In technical terms, these strategic directives and norms entail measuring and targeting, for instance, an equity ratio of at least 50%, an absolute capital buffer of SEK 100 million, and a cash flow of at least SEK 50 million. Other financial controls, however, are department-specific. Such controls include budgets, revenue expectations, financial follow-up, and the framing of each department’s respective financial role. In terms of social controls, the men’s department is tied to substantially higher financial expectations (see section 4.3) and faces more severe consequences if those expectations are not met. More formally, the TD stated that these directives were given a technical form through expectations to generate SEK 70 million, whilst stressing the aforementioned “catastrophe” that substantial failure to meet this target would entail. The Deputy CEO furthermore highlighted that this stems not only from the fact that the men’s department is the organization’s main revenue driver and, as a result, allows DoubleFC to “overinvest in the women’s department” since “we [DoubleFC] have the money to do so”. In this framing, the organization's business considerations are closely tied to the men’s side, as the men’s department generates the revenue that enables the broader club to operate and integrate.

On the women’s side, however, visions and strategic direction are more closely connected to development and future self-sufficiency. SDW stated that the goal was for the women to become “self-sustaining over time,” while SDM noted that the women “have an ambition to carry their own cost, but to get there they need help on the way.” The CFO similarly explained that the break-even requirement for the women had been relaxed somewhat because DoubleFC as a whole is doing well and because the club has a longer-term plan for the women’s side's growth. The deputy CEO shared this view, recalling that the target when he pitched the 2020 restructuring to the board in 2019 was to reach break-even within 5 years, yet this has still not been achieved, and the 2025 targets for profits at SEK 4 million were not met. Nevertheless, in contrast to the men’s side, the TD highlighted how this underperformance is still deemed acceptable (see quote from TD in section 4.3).

Taken together, this suggests that DoubleFC has a unified sporting socio-technical dyad, but in large parts differentiated business dyads, collectively summarized in Exhibit 8 (appendix) (Gerdin, 2020). The sports logic is supported by shared social and technical controls across

both departments, meaning that sporting success is defined, evaluated, and followed up in the same way. The business logic, by contrast, is enacted differently across the two departments. In the men's department, it is connected to immediate financial responsibility and the club's broader financial sustainability. In the women's department, it aligns with gradual development toward future self-sufficiency and greater acceptance of non-target performance. This imbalance in the control system thus enables the asymmetrical logic balance described in Section 4.3.

4.4.3. "One DoubleFC" as a normative control and legitimizing frame

A third mechanism that makes the current arrangement workable is the repeated emphasis on the framework "One DoubleFC." Across the interviews, this did not emerge as a precisely defined concept. Respondents interpreted it somewhat differently. For some, it referred to equality between the men's and women's teams. For others, it meant shared identity, shared sporting ambition, or the idea that both teams should be understood as parts of the same club. What was consistent, however, was that "One DoubleFC" framed the men's and women's departments as one shared organizational project. In this sense, it operates as a cultural form of control, shaping the values and meanings through which organizational members understand the integration (Malmi & Brown, 2008; Merchant & Van der Stede, 2017).

Importantly, "One DoubleFC" does not function merely as a general cultural value in the background. It is actively reinforced by senior club representatives and repeatedly used to communicate what the integration is supposed to entail. Respondents described how the idea was emphasized by actors in prominent positions, including the CEO, Deputy CEO, and TD. Rather than guiding action through detailed rules or financial targets, "One DoubleFC" works by shaping how organizational members interpret the relationship between the two departments, the allocation of resources, and the purpose of the integrated club.

Several respondents described how this idea had been reinforced in practice. SDW explained that when he was appointed, it was strongly emphasized that "it should be one DoubleFC." Board member 1 similarly described the spirit behind the integration as "one DoubleFC, one team, one company." Board member 2 described it as a value-based issue running alongside the sporting strategy, stating, "It should not matter whether it is women or men, because we are One DoubleFC." These statements suggest that "One DoubleFC" helps define integration as the club's appropriate and legitimate organizational strategy.

The CFO furthermore acknowledged that one could argue that resources invested in the women's side might instead have been used on the men's squad to increase the chance of

reaching the European group stage. However, he stated that this discussion had “never even come onto the agenda.” When explaining why, he pointed to the club’s work with being “One DoubleFC,” meaning that sporting success in both the men’s and women’s teams matters to DoubleFC and its supporters. He even stated that without a women’s team, the club would not really be DoubleFC. In this sense, “One DoubleFC” shapes what could be questioned internally. It helps make investment in the women’s department appear not as a cost imposed on the men’s side, but as part of what the club is and should be.

In this way, “One DoubleFC” does not remove the asymmetry previously described. Rather, it connects structural and financial differences to a shared club identity. The men’s and women’s departments can be organized, managed, and evaluated differently while still being interpreted as parts of the same organizational project. This reflects the role of informal and social controls in integration processes, where shared frames and ongoing interaction complement formal structures and systems (Busco et al., 2008; Dekker, 2004). Structural differentiation enables asymmetrical logic enactment. The socio-technical control arrangements make it governable. “One DoubleFC” makes it meaningful and acceptable. Together, these mechanisms explain how DoubleFC could sustain an integrated organizational form without presenting the two departments as separate or as having competing organizational interests. Exhibit 9 (appendix) summarizes the complete integration model we have found DoubleFC to adopt, showcasing how mechanisms maintain the organization's current asymmetrical balance.

4.5. The conditional stability of the integration model

Our interviews suggest that the current asymmetrical balance between the men’s and women’s departments has been easier to sustain because DoubleFC has recently combined strong sporting results with solid financial performance. The TD, for example, stated that “people feel safe because we have made many good decisions in a row,” and added that the club’s recent success has made people trust those leading it. The CFO made a similar point from a financial perspective, noting that because “DoubleFC as a whole is doing well,” the club has had more room to act and “you do not have to say no so often.” Board member 2 also linked the current calm to performance, remarking that Int. Investment Co. had “never been a problem, but things have gone well, so what would they have complained about?”

At the same time, the material indicates that this stability should be understood as conditional. The TD explicitly stated that “if the men were to do badly financially, that would definitely have consequences for the women.” He further added that if resources became seriously

constrained, the club would first need to ensure that “the whole organization does not stop functioning,” and because the men are “the larger financial engine,” they would have to be protected. Board member 1 expressed the same underlying perception when recalling “a very heated debate” in the boardroom ending with the position that “we are not going to spend money we do not have,” and when he added that if a difficult prioritization had to be made today, it would “probably favor the men” because they generate the largest share of revenues. Board member 2 similarly noted that in worse times, Int. Investment Co. would impose “high financial demands, as they should,” and would likely become less accommodating.

What seems to hold the present arrangement in place, then, is not primarily a strongly formalized set of hard controls. Rather, respondents repeatedly pointed to softer and more informal features. The TD said that “the culture has been very important in making the integration work” and that “the sporting strategy as a framework is also important.” As shown, several respondents also described the TD himself as especially important in creating unity across the two teams. Board member 2, in turn, described DoubleFC as “very value-driven” and stressed that they must “constantly remind ourselves what we stand for.”

This is also where the notion of guardrails becomes useful. Smith and Besharov (2019) use the term 'guardrails' to refer to relatively stable features, such as formal structures, leadership expertise, and stakeholder relationships, that prevent a hybrid from allowing a single logic to dominate. In DoubleFC, the relevant guardrails appear less as fixed formulas and more as a combination of shared value frames, the TD’s bridging role, the sporting strategy, and the club’s continued insistence on financial discipline. These features do not remove the asymmetry between the men’s and women’s departments. Rather, they help preserve logics in a form that remains acceptable and workable, allowing the integration process to continue as is (Smith & Besharov, 2019).

The interviews, therefore, point to a model that is stable, but only under certain conditions. As long as sporting and financial performance remain strong, these guardrails seem sufficient to sustain the current asymmetrical balance. But because many of them are soft rather than rigidly formalized, the arrangement appears more vulnerable in worse times. The men’s role as financial engine remains the clearest sign of this. If that engine weakens, respondents highlighted how the women’s side would likely be more exposed, not because the integration had failed symbolically, but because the conditions currently holding its asymmetrical balance in place would become harder to maintain.

5. Discussion

We will now summarize the implications of our findings and discuss them in relation to accounting in sports and organizational integration.

5.1. The case of double clubs: management control and integration

First and foremost, our findings contribute to the literature on management control in sport by bringing it into conversation with research on organizational integration. Earlier research has shown that management control can mediate tensions between competing priorities in football clubs (Carlsson-Wall et al., 2016) and help create a common language and shared direction across globally differentiated organizational parts (Busco et al., 2008). However, these studies have not specifically addressed how management control operates when integration occurs across differentiated units within the same sport organization, such as men's and women's teams.

In sports, prior research has shown how commercialization and professionalization have made accounting and control increasingly important in sport organizations, as clubs must balance sporting ambitions with financial sustainability, formalized decision-making, and broader stakeholder demands (Andon & Free, 2019; Laurell & Söderman, 2018; Mason, 1999; Merkel, 2012; Smith & Stewart, 1999; 2010; Woisetschläger et al., 2013). In Swedish football specifically, this literature has shown how management control systems help organizations navigate tensions between sporting and business considerations (Baxter et al., 2019; Carlsson-Wall et al., 2016). However, prior studies have mainly examined these tensions in clubs treated as relatively unified organizations. Less is known about how management control operates when such tensions are distributed across different departments within the same sports organization.

This is where the double-club context becomes important. More clubs are now operating as double clubs (Hadwiger et al., 2025), which introduces internal organizational challenges that differ from the general commercialization of sport. Double clubs are not only required to manage the coexistence of sports and business. They must also coordinate two departments that may operate under different commercial conditions, historical positions, resource levels, and expectations. Existing research on integrated clubs has mainly highlighted potential synergies, such as supporter spillovers, brand effects, and access to shared resources (Hadwiger et al., 2025; Hayday et al., 2026; Valenti et al., 2021). Our study builds on this

work by showing how such integration is made manageable internally through management control.

Based on this, we expand on the work of Carlsson-Wall et al. (2016). Our study supports the general point that PMS can help mediate tensions between sports and business logics, and that these logics are not always in conflict. However, we add three qualifications. First, rather than showing only that sports and business logics shift over time within one relatively unified club, our findings suggest that these logics may also be enacted differently across subunits within the same club. Second, we analyze this from a more holistic accounting perspective (Busco et al., 2008; Malmi & Brown, 2008; Merchant & Van der Stede, 2017), showing the role of broader sets of management control systems beyond PMS. Third, we highlight the integration model as conditionally rather than inherently stable. Positive performance appears to have reinforced trust in leadership, reduced the pressure of difficult trade-offs, and made the current arrangement easier to defend. In worse times, especially if the men's side weakens financially, the same arrangement may become more exposed, as Carlsson-Wall et al. (2016) found: negative performance implications for the logic enactment.

We thus contribute by showing that integration in a double club does not necessarily require identical conditions across departments. Instead, integration may depend on management controls that organize, clarify, and legitimate asymmetry. The next section discusses how this asymmetry was organized through structure and sets of controls.

5.2. Differentiation through structure and sets of controls

Our second finding concerns how management controls enabled an asymmetrical enactment of organizational considerations across departments. Drawing on research on organizational integration, Busco et al. (2008) argue that integration should not be understood as full homogenization, but as the creation of coordination and unity of effort while preserving local differentiation. Our findings support this view in a sports context. DoubleFC did not integrate the men's and women's departments by making them identical. Instead, integration was achieved through a control arrangement that created shared direction while allowing the departments to operate under different conditions. A central part of this arrangement was structural differentiation. The men's and women's sporting departments were integrated within the same organization, but they were not placed under identical operational conditions. This reduced the need to resolve all tensions between sports and business logics in the same operational space. Instead, the organizational structure allowed the two departments to enact

partly different balances between these logics. In this sense, structure served as an important control mechanism by clarifying roles, responsibilities, and decision-making areas (Malmi & Brown, 2008; Merchant & Van der Stede, 2017).

At the same time, this differentiation was not equivalent to separation. Shared controls, especially the common sporting strategy and its associated KPIs, provided a common language across the men's and women's departments. This supported integration in line with Busco et al. (2008), but without producing sameness. The departments were connected through a shared sporting direction, while still being subject to different financial expectations. DoubleFC, therefore, had a relatively unified socio-technical dyad supporting the sporting logic, but not an equally unified one supporting the financial logic (Gerdin, 2020). This asymmetrical logic balance was particularly visible in the financial controls. The men's department was more closely linked to commercial performance, revenue generation, and financial sustainability, while the women's department was more often framed in terms of long-term development and sporting investment. This does not mean that financial responsibility was absent from the women's side. Rather, it was enacted differently. The financial logic was present in both departments, but it carried different meanings and expectations within each.

This nuances prior work on differentiated control systems. Pellinen et al. (2016) argue that differentiated performance measurement systems and profit-center logic may create barriers to collaborative integration. Our findings elaborate on this view by showing that differentiation can also make integration workable. In DoubleFC, structural differentiation and differentiated sets of controls helped departments understand their respective roles and responsibilities within the organizational whole. We therefore suggest that common control systems can integrate units without equalizing them. However, this also raises the question of why such asymmetry was accepted. While this section has shown how asymmetry was organized through structure and sets of controls, the next section explains how it was stabilized and legitimized through shared identity and softer controls.

5.3. Stabilizing and legitimizing the asymmetrical integration model

Finally, our findings show how the asymmetrical balance was sustained. While the previous section showed how asymmetry was organized through structure and sets of controls, this section adds that it was not sustained by formal controls alone. It also depended on softer controls that made the differentiated arrangement meaningful and legitimate. "One

DoubleFC” served as an important cultural control by creating a shared club identity through which actors could understand the men’s and women’s departments as part of the same organizational project, even though they were not governed under identical conditions (Merchant & Van der Stede, 2017). Thus, shared identity did not remove asymmetry, but helped make it acceptable.

This is consistent with prior literature arguing that formal controls are often incomplete unless complemented by social controls, trust, and ongoing interaction (Dekker, 2004; Vélez et al., 2008; Dimes & de Villiers, 2021). In DoubleFC, however, softer controls did more than complement technical ones. They helped explain how different conditions, expectations, and responsibilities could fit within one integrated organization. While technical controls articulated targets and boundaries, softer controls made the uneven balance workable. Taken together, our study shows that management control can stabilize asymmetry through differentiated structures, shared strategic direction, and value-based controls, thereby enabling integration without identical conditions across units.

These findings are most relevant for Swedish double clubs, the setting of our study. However, they may also apply beyond this context. As Clune et al. (2019) show, tensions between commercial, sporting, and social considerations are not unique to football. Similar issues may arise in other sports organizations integrating differentiated units, such as men’s and women’s departments, separate sports, or elite and development activities. Since we examine the case through a management control and organizational integration lens rather than primarily a gender perspective (see Almersson, forthcoming), the findings may also inform other integration processes in which units differ in resources, conditions, or strategic roles.

However, our findings should not be read as a general model for all sport organizations. Rather, they suggest that when sport organizations integrate units with different conditions but shared goals, management control may be central in making asymmetry manageable and legitimate. In this sense, organizational integration in sport does not necessarily require sameness. It may instead depend on the careful control of differences.

6. Conclusion, limitations, and future research

This thesis examines how management control systems shape the integration of men’s and women’s teams within a professional football club. Drawing on a qualitative single-case study of DoubleFC, we show that integration was not achieved by creating identical conditions

across departments. Instead, the club sustained an integrated model in which the men's and women's departments remained part of one organizational whole while enacting sports and business logics differently. The men's department carried greater financial responsibility as the main revenue-generating engine, while the women's department was given greater short-term room to prioritize sporting development.

The main contribution is therefore to show that management control can support integration by making asymmetry workable and legitimate. This was enabled through three mechanisms: structural differentiation, which allowed departments to operate under different conditions; an imbalance between sporting and financial socio-technical dyads, which created shared sporting direction but differentiated financial expectations; and "One DoubleFC," which functioned as a normative control and legitimizing frame. Together, these mechanisms stabilized asymmetrical integration. However, this model appears conditionally rather than inherently stable, as it depends on strong performance, trusted leadership, shared values, and the men's department's continued financial strength.

The study has several limitations. First, it is based on a single case. DoubleFC's strong supporter culture, recent success, local identity, and developed organizational structure make it relevant, but may limit transferability. Second, the study focuses primarily on the elite section, leaving academies, youth activities, social initiatives, and the broader association outside the main analysis. Third, the empirical material consists mainly of interviews and documents, providing insight into actors' interpretations but less direct access to everyday practices and informal interactions. Finally, the study captures integration during a period of strong performance, making it difficult to assess the model's durability under pressure.

Future research could compare several double clubs to examine whether asymmetrical integration is a broader pattern or specific to DoubleFC. Longitudinal studies could follow integration processes through periods of weaker sporting or financial performance to examine whether soft guardrails remain sufficient. Future research could also compare integrated double clubs with independent women's clubs or examine how logic enactment changes when women's teams become financially self-sufficient.

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8. Appendix

8.1. Exhibits

Exhibit 1. – List of interviews

Position	Date of interview	Duration (h)	Location
Technical Director (TD) & Deputy CEO	2026-02-20	00:50	Online
External researcher & industry expert	2026-02-27	01:30	In-person, Stockholm School of Economics
Women’s Sporting Director (SDW)	2026-04-08	00:50	Online
Board Member 1, Int. Investors Co.	2026-04-08	01:00	Online
Board Member 2, Football Association	2026-04-08	01:00	Online
CFO	2026-04-09	00:50	Online
Men’s Sporting Director (SDM)	2026-04-15	00:40	Online
Technical Director (TD)	2026-04-17	01:10	In-person, DoubleFC headquarters
Deputy CEO	2026-04-27	01:10	Online

Exhibit 2. – Interview guide template

The interview guides followed the approximate structure below. The template was then adapted to fit each specific interviewee.

1. DoubleFC as an organization

- How would you describe DoubleFC’s overall purpose and main goals?
- What does “success” mean within DoubleFC?
- How are goals, priorities, and performance followed up in practice?
- How are sporting and financial considerations handled in the organization?

2. The men’s and women’s departments

- How would you describe the relationship between the men’s and women’s departments within DoubleFC?
- What were the main reasons behind the 2020 restructuring?
- How has the organization developed since the restructuring process began?

- How are goals, expectations, and performance discussed in relation to the two departments?

3. Management control and integration

- What role do formal controls, such as budgets, KPIs, targets, and evaluations, play in the organization?
- What role do informal controls, such as culture, values, communication, and ways of working, play?
- Are there situations where different goals or priorities become difficult to combine? Can you give an example?
- What do you see as the main opportunities and challenges for DoubleFC going forward?

Exhibit 3. – Reviewed documents

Annual reports 2021-2025

Description of the organization and organizational charts

Sporting strategy

Vision document: “The DoubleFC way”

Exhibit 4. – Direct observations

Tour of the main facilities, 2026-04-17

Exhibit 5. – DoubleFC as part of the Sports Association and the Football Association

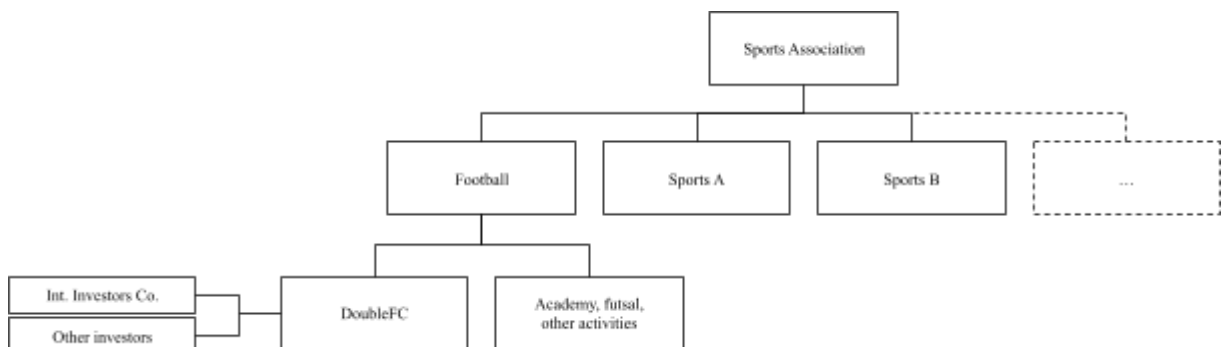


Exhibit 6. – DoubleFC and Football Association before the restructuring

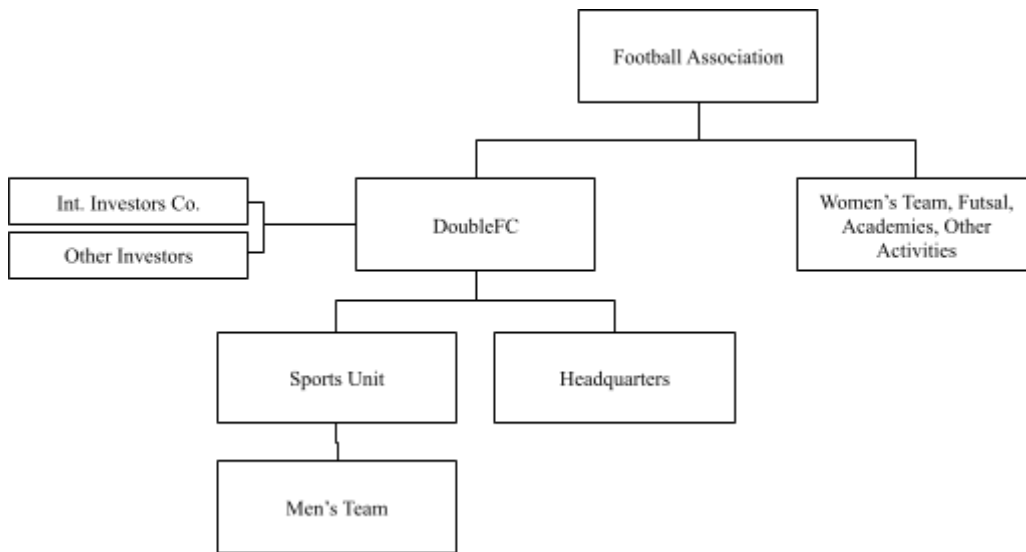


Exhibit 7. – Organizational structure of DoubleFC (after the restructuring)

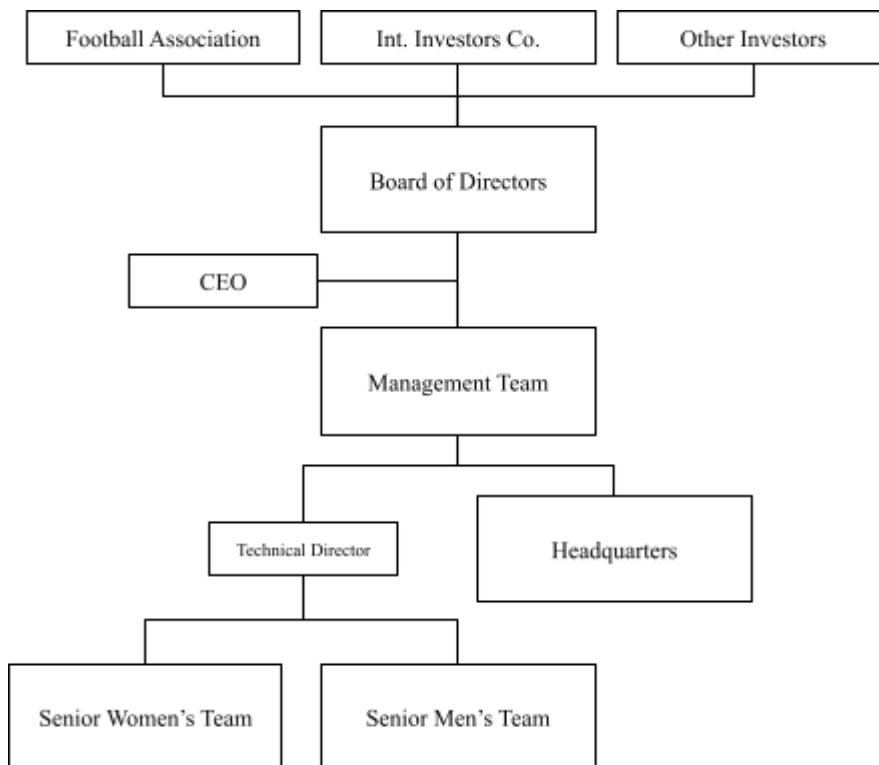
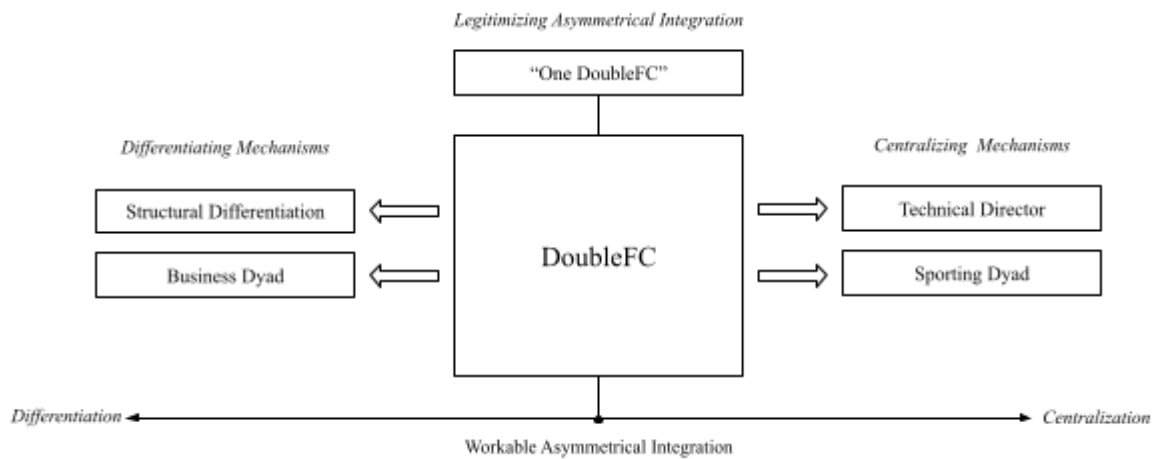


Exhibit 8. – Sports- and business-dyads in DoubleFC

Dyad (logic)	Department	Social Controls	Technical Controls
Sports logic-dyad	Men and women	Strategic goals of being competitive in domestic cups and leagues	Finish top 4 in domestic leagues, titles won
		Strategic goals of progressing internationally	Qualification for European tournaments
		Value statements of shared sporting identity: progressive and ball-dominating playstyle	Points per game, possession (%), xG created
		Vision of having Sweden’s best environment for training and development	Players in the development section, coaches per player
		Focus on maximizing squad value	Squad value (MSEK), potential transfer revenue (MSEK), key players
Business logic-dyad	Men	Financial responsibility is an internalized norm, as framed as part of a “company.”	Realized transfer revenue (MSEK)
		Vision of becoming Sweden's best exporter of players,	
	Strategic responsibility is framed as “to bear for the whole organization financially.”	Generate SEK 70 million in profits, separate budgets	
	Women	Financial responsibility is an internalized norm, framed as part of a “company.”	Realized transfer revenue (MSEK)
Growth-oriented commercial development			
		Less emphasis on strategic responsibility, framed as “to become self-sufficient eventually.”	Generate 4MSEK in profits, separate budgets

Exhibit 9. – The summarized integration model of DoubleFC



The figure shows how different management control mechanisms keep the organization stable in the described asymmetrical balance, the overarching “One DoubleFC” serves as a normative control, legitimizing the integration model as it is

8.2. Use of generative AI

In line with the guidelines of the Stockholm School of Economics, we made limited use of generative AI tools, specifically ChatGPT, using the GPT-5.5 Thinking model, during the writing process. The tool was mainly used to support brainstorming, generate alternative phrasings, improve clarity, and refine the flow of the text. It was also used occasionally in the later stages to review grammar, sentence structure, and coherence.

All AI-generated suggestions were critically assessed and revised before being incorporated into the thesis. The final text reflects our own reasoning, academic judgment, and independent research. Generative AI was not used to conduct data analysis, code empirical material, or interpret the findings.