Performance measurement systems and institutional complexity

A multi-tiered case study of the Swedish athletics movement

Abstract: Through a qualitative field study of the Swedish Athletics Association (the SAA) and three Swedish athletics clubs, we explore a multi-tiered setting within the realm of accounting and institutional logics. We identify three logics at the field level: an *elite sports* logic, a *sport-for-all* logic, and a *business* logic. In spite of structural differentiation at the SAA that corresponds to the three logics, we find that the reflection of the logics in the performance measurement systems (PMSs) in the divisions of the SAA creates an imbalance in the organization's activities that is inconsistent with the long-term strategic plan of the SAA. Drawing upon Greenwood et al. (2011), we find that the PMS of the SAA helps reinforce a governance-related feedback loop, that generates a dominance of the elite sports logic in shaping the strategic direction of the Swedish athletics movement, which is partly inconsistent with the club-level goals. We conclude that in a mature, multi-tiered field, the governance structure of the ecosystem can explain how one logic maintains dominance over the other(s) in and with the help of PMSs.

Keywords: Hybrid organizations, Institutional complexity, Institutional logics, Performance measurement systems, Sports.

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Gustaf Ericson & Franz Larsson

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1 Introduction

Interviewee: Essentially, I believe that the genuine notion is that an SC [Swedish Championship] is more important than sport-for-all [activities]. I know that the SAA [Swedish Athletics Association] have expressed that they want to see more sport-for-all [activities], but when you look at their actions, it leaves much to be desired.

Interviewer: Have you ever considered going to the AGM [annual general meeting] at the SAA to voice your opinion?

Interviewee: No, just look at how the voting rights are allocated at the AGM. [...] They are distributed [largely] on the basis of SC points. That represents an elite logic. How does our work of increasing the number of members from 300 to 800 get rewarded? You can't measure that in SC points. So we never go to the AGMs. We think it's a waste of time. [...] It's obvious that the ones in control are the largest elite clubs. (President, Sport-for-all Club)

Lately, a growing body of accounting research has focused on management control in environments which experience institutional complexity (Amans, Mazars-Chapelon, & Villesèque-Dubus, 2015; Carlsson-Wall, Kraus, & Messner, 2016; Dai, Tan, Tang, & Xiao, 2017; Schäffer, Strauss, & Zecher, 2015). Especially interesting are settings that feature competing institutional logics. Mastering the balancing act of competing logics is of utmost importance for organizations, since failure to do so can lead to a decrease of legitimacy from key stakeholders that could threaten the survival of the organization (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011; Purdy & Gray, 2009).

The foundations of modern institutional theory were laid by Meyer and Rowan (1977) and DiMaggio and Powell (1983), looking at how different kinds of processes and pressures lead organizations and their structures to become increasingly similar (*isomorphic*) the more the field is institutionalized. In the 21st century, the trend in institutional research has shifted away from looking at institutional isomorphism to investigating how institutional complexity instead leads to differences between organizations or fields (e.g. Almandoz, 2012, 2014).

However, while the extant literature on accounting and institutional logics has mostly investigated cases in single-tiered settings, such as organizational or field level, settings of multiple tiers are under-researched. We suggest that there could be important differences compared to a single-tiered case.

First of all, we suspect that the levels might experience institutional logics differently, for example due to the differences in nature of their activities and scope. Secondly, the logics could be reflected in different ways in management control (even if the tiers experience the institutional logics similarly). Finally, we see a potential risk for conflicts in the interaction between the levels, as the introductory quote suggests.

To explore a multi-tiered setting, we see it fit to turn to the realm of sports. The sports field is a setting where multiple logics are naturally present, with *hybrid organizations*[1] being the norm rather than the exception (see Smith & Stewart, 2010)[2], and also an environment where multi-tiered settings are common, at least in Scandinavia. Individuals are often organized in clubs, who usually belong to national associations, who in turn belong to international associations. Normally, there are also lateral ties to complementary organizations, such as National Olympic Committees, who exert their influence over the central actors in the field, further adding to the institutional complexity. With this background, we see it fit to use the Swedish athletics movement (*the movement*) as the ecosystem of choice in this paper. We define the movement as the Swedish Athletics Association (*the SAA*) and its associated clubs. Our aim is to contribute primarily to the stream of management accounting literature on the interplay between management control and institutional logics, and the focus of our research will be to investigate the following questions:

1) *What are the institutional logics in the Swedish athletics movement, a multi-tiered setting?*
2) *How are these logics reflected in performance measurement systems*[3]*, and with what effects?*

[1] Pache and Santos (2013) define hybrid organizations as "[organizations] which incorporate competing institutional logics" (p. 972).

[2] Even though the authors do not use the specific term *hybrid organization* in the specific paper.

[3] Performance measurement systems (PMSs) have been described as "a set of performance measures that are jointly considered when making sense of the performance of an organization. This set may appear in the form of a particular tool, such as a dashboard, scorecard, or measures tree [...]; or it may be established primarily through 'accounting talk', i.e., when managers routinely mobilize several performance measures when discussing performance" (Carlsson-Wall et al., 2016, p. 49).

2 Theoretical development

2.1 Prior research on accounting and institutional logics

Institutional logics can be described as "[...] the beliefs and rules that structure cognition, i.e., how key decision-makers tend to focus on only a few things and a limited number of possible solutions" (Ocasio, 1997, as in Kantola & Järvinen, 2012, p. 271).

The interaction between accounting and institutional logics is a topic that has attracted research attention in the last ten years (e.g. Ahrens & Khalifa, 2015; Hyvönen, Järvinen, Pellinen, & Rahko, 2009; Rautiainen & Järvenpää, 2012). Particularly interesting from a research point of view is the setting of *institutional complexity*. Institutional complexity has been described as "settings in which organizations face two or more different sets of institutional demands or 'logics' that prescribe which objectives or actions the organization can legitimately pursue or engage in" (Carlsson-Wall et al., 2016, p. 45).

Historically, management accounting researchers have focused much of their attention on describing practice variation between organizations and between organizational fields. Recent research on management control and institutional logics has focused both on holistic management control systems (e.g. Schäffer et al., 2015) and on smaller parts thereof, such as budgeting (Amans et al., 2015) or PMS (Carlsson-Wall et al., 2016). Most papers are structured around one or several of three processes around management control. Firstly, there is the design of the management control system: what it looks like in practice and/or how the design adapts over time due to changes in institutional logics (Dai et al., 2017; Pettersen, 2015; Schäffer et al., 2015). Secondly, the use: how the output is interpreted and acted upon (Amans et al., 2015; Carlsson-Wall et al., 2016). Finally, there is also a strand of literature focusing on the employee reaction to the system (Kantola & Järvinen, 2012; Rautiainen & Järvenpää, 2012).

Another important dimension, mostly for the logics part of the equation, is the empirical setting. Although it is possible to study accounting and multiple logics in for-profit settings (e.g. Dai et al., 2017; Schäffer et al., 2015), many researchers choose to visit fields such as public-sector services (Kantola & Järvinen, 2012; Pettersen, 2015), culture/performing arts (Amans et al., 2015) and sports (Carlsson-Wall et al., 2016). Within each empirical setting, a choice is usually also made to study either the field level or the organizational level. As we can see in Figure 1,

there are research examples of combinations of all three management control processes with both levels of study.

		LOGICS ENACTMENT LEVEL	
		Field	Organizational
MAIN CONTROL FOCUS	Design	Lander et al., 2013*; Pettersen, 2015	Dai et al., 2017; Schäffer et al., 2015
	Use	Lander et al., 2013*	Amans et al., 2015; Carlsson-Wall et al., 2016
	Employee reaction	Kantola & Järvinen, 2012, Lander et al., 2013*	Rautiainen & Järvenpää, 2012

**Multiple foci*

Figure 1 Overview of the different research foci of relevant literature.

The number of logics studied is often simplified to two or three. For instance, Amans et al. (2015) look at how the use of budgeting is affected by institutional complexity in two French nonprofit performing arts organizations, a setting which contains an artistic logic, a managerial logic, and a political logic. The authors find that budgeting can be used as a tool to bridge the logics and gain legitimacy from all relevant stakeholders.

Another example is Pettersen (2015), who looks at how Sweden and Norway implemented PMSs of university-level education, contrasting how a managerial logic and a professional logic was reflected in the respective PMSs. In Sweden, the measures were developed by committees of academics judging master theses against three basic indicators. The discursive processes meant that the committees acted as a meeting-points between the managerial logic of performance measurement and the professional logic of academics. In contrast, the two logics were decoupled in Norway. There was no discursive process and, as a result, performance indicators were seen as lacking in validity by the academics.

While some studies focus on a fixed point in time (Amans et al., 2015; Carlsson-Wall et al., 2016), several studies investigate the management control dynamics caused by changes over time in institutional logics (Kantola & Järvinen, 2012; Lander, Koene, & Linssen, 2013; Rautiainen & Järvenpää, 2012).

Earlier literature on the topic of management control and multiple logics has focused on the necessary trade-offs and limitations created by the multiplicity (e.g. Kantola & Järvinen, 2012). Recently, however, there has been a shift in focus to situations where the logics are in harmony

and/or cooperating with each other, and how they can be actively leveraged in some situations and disregarded in others (Carlsson-Wall et al., 2016; Schäffer et al., 2015). For example, Carlsson-Wall et al. (2016) study the role of PMS in managing the co-existence of different institutional logics in a football organization, focusing on how managers enact institutional logics when using performance measures to inform their decisions. They show that logics can be in both harmony and conflict, depending on the situation. In some cases, the (elite) sports logic and the financial logic go hand in hand, and in other cases, managers are willing to make compromises that sacrifice one logic in favor of the other if it is seen as more valuable overall.

Similarly, Schäffer et al. (2015) show how different actors of an organization confronted with institutional complexity use selective coupling of different management control tools and compartmentalize management control systems, thereby balancing conflicting yet complementary logics that are required for organizational survival. This contrasts with the analytical perspective of, for instance, Amans et al. (2015), where the focus is on how multiple logics and any conflict or compromise between them are more passively "reflected" in management accounting practices. The perspective of organizational actors taking active decisions based on knowledge about their institutional surrounding (rather than simply reflecting the extant logics), which we will refer to as *agency*, is something we will discuss more in section 2.2.

As seen in Figure 2, research regarding all combinations of these two dimensions have been successfully conducted in prior studies.

		ANALYSIS TIME FRAME	
		Point-in-time (cross-sectional) analysis	Change process (longitudinal) analysis
RESPONSE TO LOGICS MULTIPLICITY	Low agency	Amans et al., 2015	Dai et. al, 2017; Kantola & Järvinen, 2012; Pettersen, 2015
	High agency	Carlsson-Wall et al., 2016; Rautiainen & Järvenpää, 2012	Lander et al., 2013; Schäffer et al., 2015

Figure 2 Illustration of relevant literature with regards to level of agency and analysis time frame.

Recently, accounting research has touched on the concept of hybrid structures and hybrid organizations. For instance, Dai et al. (2017) look at the implementation of a management control system in a Chinese state-owned enterprise undergoing an IPO, where the organization

faces pressures from three different institutional logics. The paper helps explain how management control practices can be used to maintain an organization's hybridity.

A frequently described organizational strategy for hybrid organizations is *structural differentiation*, which according to Carlsson-Wall et al. (2016) means:

> [P]artitioning an organization into different subunits, each of which can act independently and according to the demands of 'their' institutional logic [...] [It] is a structural means of managing institutional complexity that is supposed to preconfigure decisions and actions in the future, thereby avoiding situations in which an actor has to face two institutional demands at the same time. (Carlsson-Wall et al., 2016, p. 48)

However, the authors note that the organization will at some point have to allocate appropriate resources to each unit, implying that some compromise will still have to be made.

While most of the articles described above use an intra-organizational focus, some also bring up inter-organizational aspects. An interesting idea for how different organizations who face differing logics can collaborate, proposed by Rautiainen and Järvenpää (2012), is that:

> [C]ollaboration among actors with differing logics is possible also because of a common universal idea, such as 'modernity' or cost-effectiveness [...] [W]e suggest that another mechanism to cope with rival, loosely coupled logics is to collaborate for a common universal idea (cf. Meyer, 1996; and Reay & Hinings, 2009). (Rautiainen & Järvenpää, 2012, p. 183)

We propose that a suitable setting for the study of this idea could be a multi-tiered field with clear interdependencies between the tiers (e.g. governance ties). As earlier stated, the effects on management control of having a multi-tiered structure could be several:

First of all, we suspect that the levels might experience institutional logics differently, for example due to the differences in nature of their activities and scope. Secondly, the logics could be reflected in different ways in management control (even if the tiers experience the institutional logics similarly). Finally, we see a potential risk for conflicts in the *interaction between* the levels, as the introductory quote suggests.

2.2 Institutional theory

The question of how institutional logics shape organizations and organizational fields has inspired numerous works in the 21st century (Almandoz, 2012, 2014; Battilana & Dorado,

2010; Goodrick & Reay, 2011; Lounsbury, 2002; McPherson & Sauder, 2013; Pache & Santos, 2013; Reay & Hinings, 2005, 2009). In settings that contain multiple logics, it is first relevant to understand to which degree the logics are compatible or incompatible. As noted by Carlsson-Wall et al. (2016), there is little need for studies of settings where multiple logics are fully compatible. The interesting setting, from a research point-of-view, is thus when the logics multiplicity contains complexity. As Greenwood et al. (2011) note:

> To the extent that the prescriptions and proscriptions of different logics are incompatible, or at least appear to be so, they inevitably generate challenges and tensions for organizations exposed to them. (Greenwood et al., 2011, p. 318)

There have been several attempts by researchers to classify and systemize the types of conflicts between logics and the related organizational responses (e.g. Besharov & Smith, 2014; Greenwood et al., 2011; Pache & Santos, 2013). In the following parts we explore concepts from those streams of literature, which will be useful in answering our research questions.

2.2.1 Identifying and categorizing institutional logics

When it comes to the identification of the concrete logics in our case, we use prior research on institutional logics in sports to guide our expectations of what we will find in our particular empirical setting. In spite of the trend of commercialization in sports (Stenling & Fahlén, 2009), recent research has highlighted that sport should still be considered a distinct phenomenon from business, rather than a subset of business (Smith & Stewart, 2010). The study by Stenling and Fahlén (2009) is particularly interesting, as the results reveal an influence by three dominant logics in a setting similar to ours. Firstly, a *sport-for-all* logic, focused on participation and fostering of social and moral values, open to everybody, whose aim is fulfilled when members are satisfied. Secondly, a *result-oriented* logic, focused on achieving good results, open to those who compete (preferably) at a high level, and excellent sports results are a goal in itself. Thirdly, a *commercialization/professionalization* logic, focused on the value of surrounding activities, such as merchandising, sponsorships, and events, drawing inspiration from the business world and using financial criteria for evaluation.

The authors also find that there is a hierarchy between these logics, where the sport-for-all logic is "overshadowed by forces originating from the open market and the inherent performance focus of competitive sports, i.e. the commercialization/professionalization logic and the result-oriented logic" (Stenling & Fahlén, 2009, p. 121).

The question of hierarchies in fields with multiple logics is discussed by Greenwood et al. (2011), who emphasize the contrast between "emerging" and "mature" fields. One of the key ways to distinguish them is the presence in mature fields of "regularized inter-organizational relationships — i.e. identifiable patterns of interaction among organizations in the field — combined with an articulated institutional infrastructure" (Greenwood et al., 2011, p. 335). These routines generally lower the intensity of institutional complexity at the organizational level, since "tensions between competing logics have been worked out at the field level" (Greenwood et al., 2011, p. 335). However, this also means that mature fields generally have logics that are hierarchically distributed (Greenwood et al., 2011; Purdy & Gray, 2009), with some actors exerting influence over the norms governing what is considered as legitimate behavior.

2.2.2 Influence by institutional logics

As Greenwood et al. (2011) note, "central and peripheral organizations may vary in the extent to which they experience complexity and in the breadth of responses available to them" (p. 341). Organizational response – unwitting or calculated – to institutional complexity, is a key research area in the field of institutional logics:

> Pressures arising from institutional complexity do not affect all organizations equally. Institutional logics pass through organizational fields and are then filtered by various attributes of the organization itself—in particular, the organization's position within a field, its structure, ownership and governance, and its identity. These attributes frame how organizations experience institutional complexity and how they perceive and construct the repertoire of responses available to them. (Greenwood et al., 2011, p. 339)

As Greenwood et al. (2011) further note, this avenue of research has at least two lines of exploration:

> One line of thought seeks to understand the "strategies" employed by organizations when faced with multiple logics (Oliver, 1991; Pache & Santos, 2010; Kraatz & Block, 2008). Another focuses upon how multiple logics are reflected in organizational "structures" and "practices" – seeking to understand different types of "hybrid" organizations (e.g., Battilana & Dorado, 2010; Dunn & Jones, 2010; Fox-Wolfgramm, Boal, & Hunt, 1998; Greenwood & Hinings, 1996; Jarzabkowski et al., 2010; Pache & Santos, 2011; Smets, Morris, & Greenwood, forthcoming). (Greenwood et al., 2011, p. 323)

Recently, research focus has largely shifted away from the traditional way of thinking of logics as distinct and competing, where only the strongest logic will survive, to a more pragmatic view, where logics compete for attention. In this view, the logic that gets enacted can vary based on the situation, and logics can be used and balanced, even harnessed, to satisfy demands and pressures from different stakeholders (e.g. McPherson & Sauder, 2013; Reay & Hinings, 2009) - in line with the agency perspective described above. While many recent studies assume that organizations "wittingly manage their responses to multiple logics", i.e. that "reflexivity and agency is clearly implied", we remain open to the notion that organizations mainly "unwittingly respond to taken-for-granted practices" (Greenwood et al., 2011, p. 352; see also Dai et al., 2017).

Even though Greenwood et al. (2011) adhere mainly to the former view, their framework for understanding the logics-related feedback loop within organizations remains relevant for both views. Importantly, they discuss the role of the organizational attributes of ownership and governance as important catalysts for how institutional complexity leads to certain organizational responses:

> Organizational decisions are not simply a function of who participates. The relative degree of influence of a group within the organization also matters. [...] Those with power, in other words, are likely to determine organizational responses to multiple institutional logics – and, in a way that reflects their interests. In other words, appreciation and recognition of logics, and the choice of which logic to prioritize and how to do so, will be dictated by those with power. (Greenwood et al., 2011, p. 344)

The organizational response created will, in turn, affect the field structure, which influences how multiple institutional logics generate institutional complexity, thus completing the circle. This framework, reminiscent of a feedback loop, echoes the work of Bettis and Prahalad (1995). In their model, the data that the organization is confronted with is funneled through a filter of the *dominant logic*, which determines aspects like the competitive strategy, values and ways to measure performance. This creates a self-reinforcing behavior, as the decisions taken in the organization tend to confirm the position of the dominant logic. This way of thinking can be particularly useful in explaining how hierarchies between logics are able to be sustained (see Dai et al., 2017).

2.3 Theoretical framework

With the help of the reviewed literature and concepts, we construct a theoretical framework to guide us in our exploration. As we aim to contribute to the stream of accounting and institutional logics literature, our framework must be able to identify the main logics at the field level. It must also be able to help us understand if and how a multi-tiered structure affects the PMS design and use in the presence of multiple logics, and guide a fruitful discussion about the findings.

Based on our research aim and the literature review, we construct research questions as follows:

1) *What are the institutional logics in the Swedish athletics movement, a multi-tiered setting?*
2) *How are these logics reflected in performance measurement systems, and with what effects?*

To answer our first research question, we will use the results of Stenling and Fahlén (2009) as a starting point, where we expect to distinguish a number of key logics. In research question 2 we will among other things investigate whether there is any hierarchy between these logics. With regards to Figure 1, we will focus on *design* and *use* of PMS. By choosing a multi-tiered setting, we are able to expand the scope of our research beyond what has been studied before (see Figure 3).

		LOGICS ENACTMENT LEVEL		
		Field	Multi-tier	Organizational
MAIN CONTROL FOCUS	Design	Lander et al., 2013; Pettersen, 2015	Our study: ● Multiple logics ● Mature field ● PMS ● Point in time ● Low agency	Dai et. al, 2017; Schäffer et al., 2015
	Use	Lander et al., 2013		Amans et al., 2015; Carlsson-Wall et al., 2016

Figure 3 Illustration of research positioning/scope.

To answer the second question, we mainly use the framework of Greenwood et al. (2011) to highlight how different logics are contextually prioritized over others. This framework can also help us understand if and how the multi-tiered structure specifically affects the PMS design and use.

Our aim is to contribute primarily to extant management accounting literature on the interplay between management control and logics, with expected secondary contributions to the domains of institutional logics, and accounting and sports.

3 Methodology

3.1 Research design

3.1.1 Qualitative embedded case study

Dubois and Gadde (2002) claim that "[c]ase studies provide unique means of developing theory by utilizing in-depth insights of empirical phenomena and their contexts" (p. 555). As the nature of our study is exploratory[4], we deem a qualitative case study approach to be appropriate. Whilst Eisenhardt (1989) argues that case study research in general should be conducted with a multiple-case approach, Dyer and Wilkins (1991) argue that this approach misses many of the strengths of single-case studies. One of these strengths is that focusing on a single case can provide much deeper insight compared to a multiple-case setting, in which the risk is that the empirics will be thin, as "we cannot expect as much insight about a particular case when 4 to 10 cases are considered in a journal-length article" (Dyer & Wilkins, 1991, p. 616). Siggelkow (2007) further reinforces this, saying that choosing a single-case study can be desirable precisely because particular organizations can be special, which lets us gain insights that we would not be able to gain in other organizations.

As we want to develop a deep understanding of the interplay between performance measurement and institutional logics, we have chosen to conduct a study of a single ecosystem. However, as the gap we have identified is in the multi-tier level of analysis, conducting the study at multiple levels becomes natural. In doing so, it becomes an embedded case study (Yin, 2003). The novelty of our research lies in using the embedded approach in order to detect multi-tier-specific effects. Given the limited time frame of our study, we judge a cross-sectional analysis to be more suitable and convenient for the scope.

[4] Explained, within the context of management accounting research, by Scapens (1990) in the following way: "[Exploratory case studies] represent preliminary investigations which are intended to generate ideas and hypotheses for rigorous empirical testing at a later stage. The objective is to produce generalisations about the reasons for accounting practices" (p. 265).

3.1.2 Abductive interpretive approach

We have used an interpretive research approach, "the inherent aim of which is to make sense of human action and the meanings attached to issues in their everyday life contexts" (Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008, p. 268).

As we are looking to explore a phenomenon in a certain setting and then explain what we observe, we have used an abductive approach, implying an iterative process. Dubois and Gadde (2002) explain that "[i]n studies relying on abduction, the original framework is successively modified, partly as a result of unanticipated empirical findings, but also of theoretical insights gained during the process" (p. 559). This describes accurately our process of initially using a more general research question with a broad framework of questions for our interviews, refining both as we collected empirics, connecting it to more sources of literature and gaining new analytical insights.

Naturally, we have to be careful regarding generalizability, as our findings will be highly specific to our case. As Lukka and Modell (2010) state, "[interpretive research] thus tends to entail highly context- and time-specific analyses of how people communicate and act in a particular social setting" (p. 464). This is acceptable, however, since we want to access a unique setting where we can dig deep and gain an in-depth understanding of the situation.

3.1.3 Case selection

The SAA is a nonprofit member association that functions as an umbrella organization for athletics clubs in Sweden. The SAA and the clubs together make up the sport of (organized) athletics in Sweden, i.e. the ecosystem of study. This setting is interesting because the SAA is a service organization to the clubs, but at the same time they have been delegated authority to handle and decide certain questions on behalf of the sport, such as the national teams and contact with governmental agencies and organizations. This means that there is a reciprocal power relationship that is uncommon in other settings.

To get the multi-level analysis that we are looking for we have also studied three athletics clubs. We chose these clubs partly based on the logics that Stenling and Fahlén (2009) identified; one club where the sport-for-all logic was expected to be prominent, one where the elite logic was expected to be prominent, and one where the logics were expected to be of more equal

importance.[5] Out of respect for the interview subjects, we will refer to the clubs as Sport-for-all Club, Elite Club, and Combo Club respectively.

3.2 Data collection and analysis

We collected our empirical data mainly through semi-structured in-depth interviews, but we also gathered data and complemented the empirics by reviewing documents, such as strategy documents and budgets, and asking follow-up questions via email. In total, we conducted 15 interviews with 15 different people: 9 with people at the SAA, 5 with people connected to the clubs, and one with a strong connection to both. This "outlier" was previously on the board of the SAA and a large athletics club, but is not formally connected to the SAA or the club anymore. Both authors participated in all interviews, except for one. (The complete list can be found in Appendix A.)

Our three first interviews were pilot interviews. Initially, our interview framework was broad as we were looking for interesting themes. As a consequence, the first interviews were quite long, with, for example, the third interview lasting 2.5 hours. As we gained data and insights, we modified and sharpened our interview framework and revised our research questions in order to make it more focused. As a consequence, most subsequent interviews took around one hour. We aimed to conduct all of our interviews face-to-face, in order to establish the best possible rapport with the interviewees, but had to conduct one via a video call and one via telephone. We conducted and analyzed all interviews in Swedish. The interviews were also transcribed in Swedish, and the quotes included in the paper have been translated by us.

For the interviews, we used an interview approach were one person was the main interviewer, responsible for asking the questions in the interview framework, and the other person acted as an observer, with the responsibility of asking follow-up questions, and asking for clarifications when necessary.

The interviews were recorded (with the permission of the interviewees) so that we would be able to listen to them afterwards. We transcribed all of the interviews within three days so that we could have discussions while the interviews were still fresh in our minds, thereby conserving the nuance of the answers.

[5] Since we are looking at voluntary nonprofit sports clubs, we have not looked for a club to represent the commercialization/professionalization logic.

Similar to Amans et al. (2015) and Dai et al. (2017), we tried to identify the key logics and grasp their effects on the movement and its control practices by means of the discourses of our interviewees. During the interviews, we also asked our interviewees to describe how the mission and goals of the SAA affected their activities, trying to zoom in specifically on topics related to performance measurement. (See Appendix B for interview guides.)

In line with the abductive approach, data collection and data analysis were not discrete processes or phases, and therefore difficult to separate. By using this process we managed to continuously narrow our focus on what was interesting and useful in our material.

3.3 Research quality

According to Lukka and Modell (2010) there has recently been a "crisis of validity" in interpretive research. The problem is that validity can not be assessed with the same tools and methods as in quantitative research. To establish validity we will focus on the concepts of *authenticity* and *plausibility* that are discussed in Lukka and Modell (2010).

According to Golden-Biddle and Locke (1993) "[a]uthenticity means being genuine to the field experience as a result of having 'been there'" (p. 599). To achieve this we will try to provide emic accounts of people's meaning and convince the reader that we have made an effort to understand what people are trying to say, which is the core agenda of interpretive research according to Lukka and Modell (2010).

Plausibility refers to whether the explanations provided make sense and can be accepted as likely ones (Lukka & Modell, 2010). This ties into our abductive research approach. Initially we started with a broad research question which we then focused and sharpened. By actively using both previous research and empirics to make sense of the situation we try to achieve the plausibility that is necessary.

4 Empirics

4.1 Background and context

Athletics is one of the oldest sports in the world. It consists of a number of disciplines and events such as sprint (e.g. 100 meters), long-distance running (e.g. 10 000 meters), jumps (e.g. high jump and long jump), and throws (e.g. shot put and javelin).

The sport is organized in various ways around the world, with for instance government sport schools, nonprofit clubs, or private for-profit clubs/centers. In Sweden, the athletics movement (the movement) consists of around 1 000 non-profit clubs (using the Swedish not-for-profit legal form *ideell förening*), together with the governing body, the SAA (also ideell förening). An important reason for ideell förening being the dominant legal form is the long-standing policy of the Swedish government to allocate subsidies to sports activities within this particular legal form, with the aim of "fostering democratic values" and contributing positively to public health and the public good in general (Stenling & Fahlén, 2009).

The SAA is responsible for administering, organizing, developing, and promoting athletics in Sweden, i.e. creating conditions for Sweden's athletics clubs to conduct activities for their members. To its help, the SAA has 23 *district associations* for better local support. The largest district associations primarily function as support organizations to the clubs, by organizing educational seminars and other types of events, sometimes including long-distance running competitions. However, many of the district associations lack the resources to have any practical significance, and their future is currently being discussed in the movement.

Another responsibility of the SAA is being the official representative for Swedish athletics, nationally and internationally. This means, for instance, operating the national teams and representing Sweden on the international stage, where the international governing bodies for athletics are the European Athletics Association (EAA) and the International Association of Athletics Federations (IAAF). (Figure 4 illustrates the place of the SAA in the Swedish and international sporting context.)

The SAA head office is located in Stockholm. The SAA employs around 25 people whose task it is to execute the plans decided on by the AGM and the board. The chief executive of the SAA is the secretary general. He has had a long managerial career within sports, and athletics in particular. His most prominent role was that of national team coach just before he became the secretary general. He manages three divisions and a small staff function, which we will describe more in detail in the coming sections.

The board of the SAA is appointed by the AGM. Since the athletics clubs are the members of the SAA, they hold most of the voting power at the AGM. The voting power allocation is defined in the by-laws of the SAA. 45 votes are allocated according to the number of

government subsidy-eligible participation occasions[6,7], and 45 votes are allocated according to Swedish Championship points (SC-points)[8]. The 23 district associations also get two votes each, totaling 46 votes.[9]

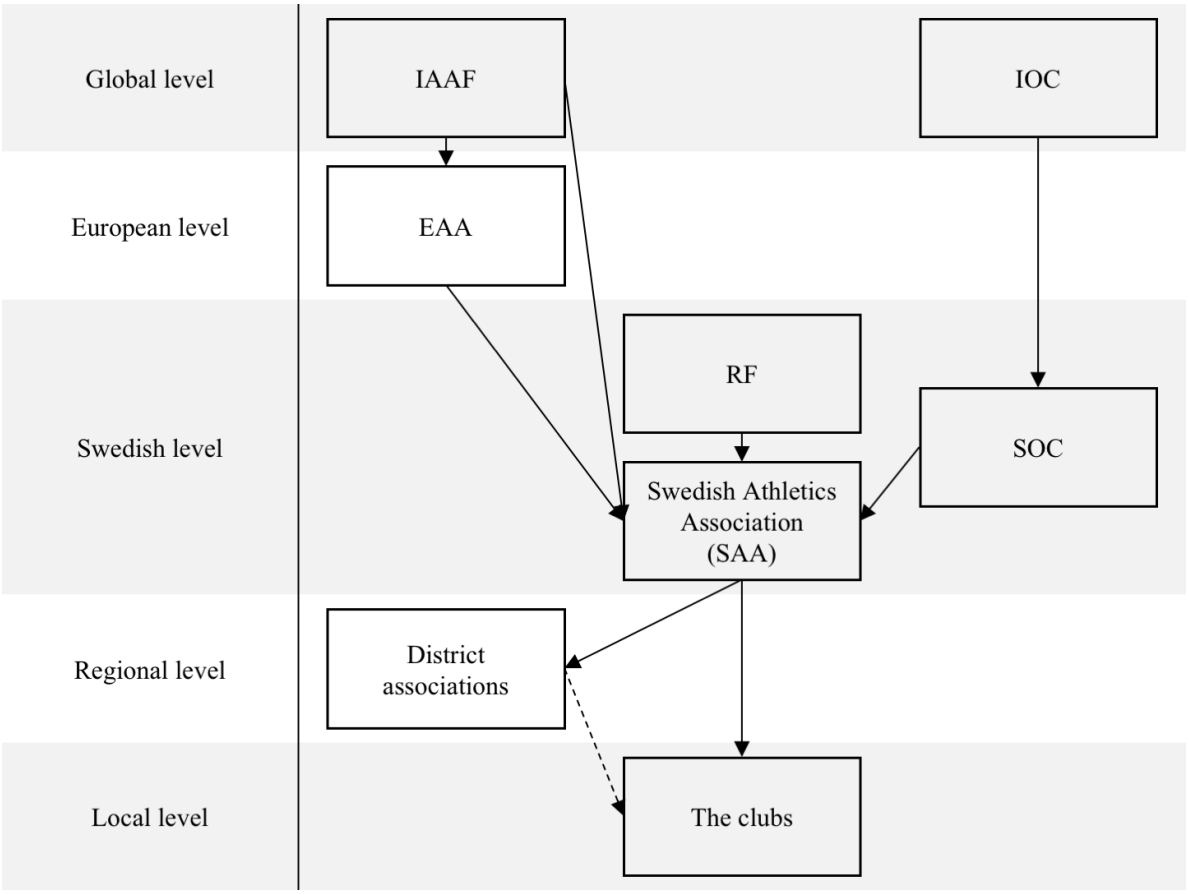

Figure 4 The place of the SAA in the Swedish and international sporting context (arrows indicate hierarchy relation, dashed lines indicate a weaker relationship).

[6] A participation occasion is defined as when a member of a club takes part in a leader-led activity of the club, that lasts for at least 60 minutes (RF, 2016d).

[7] For a participation occasion to be eligible for government subsidy, the participant has to be between the ages of 7 and 25, and the leader-led activity must last for at least 60 minutes and contain at least 3 and at most 30 participants. Normally, the participant and the leader of the activity must both be members of (or in the case of the leader, appointed by) the club applying for the subsidy. A maximum of one participation occasion per day and person can be subsidy-eligible (RF, 2016d).

[8] SC-points are gained by athletes placing top-6 in Swedish Championship competitions, from the age category of 15 years and up.

[9] The distribution of votes to the district associations is made on a purely geographical basis, and can be seen as an incentive for the smallest districts to attend the AGM and voice their opinions. It is not possible to generalize how the governance mechanism in the district associations affects how they use their voting power at the AGM of the SAA. This, together with the fact that most district associations have a relatively low influence over the local clubs, leads us to the decision to not investigate further its role with regards to the research questions.

At the club level, the vast majority of work carried out is unpaid voluntary work. For example, coaches and trainers are often parents of children in the training groups who volunteer. Currently, over 600 000 Swedes, around 6% of Sweden's total population, belong to an athletics club, and about 500 000 more take part in long-distance running competitions every year. In total, more than a million Swedes use jogging as an exercise form (Svenska Friidrottsförbundet, n.d.).

The SAA is a member of the Swedish Sports Confederation, or RF (*Riksidrottsförbundet*). RF describes itself as "an umbrella organization with the task of supporting its member federations and, in an official capacity, representing the whole Swedish sports movement in contacts with the authorities, politicians, etc." (RF, 2016c). RF is also responsible for distributing the government subsidies of sports in Sweden. The SAA is one of around 70 member associations/federations, which means that they are eligible for the RF subsidies. However, they come with strings attached. Member associations need to follow the policies and guidelines of RF. This includes policies on alcohol, doping, and harassment (RF, 2016a, 2016b, 2018).

As athletics is an Olympic sport, the SAA is also a member of the Swedish Olympic Committee (SOC). SOC helps to fund the activities of a number of selected athletes that are deemed to have potential to succeed at the Olympic Games. The work of SOC with regards to the SAA is thus more narrowly focused than that of RF.

An important development for Swedish athletics during the last 30 years is the growth of long-distance running competitions. This has channeled new resources into the sport, as these races generate a majority of the aggregated revenue in the movement, which has also led to the creation of a new role for the clubs: a business-like role of event organizer. However, this development has largely occurred without the direct support of the SAA. Meanwhile, traditional athletics competitions (so-called arena competitions) have not experienced the same development.

4.2 Identification of the institutional logics

4.2.1 Club-level observations

> To run elite activities in a large [sport-for-all] club is really hard. All of a sudden, things start costing a lot of money. Until then, you can go by bus to the meets, and you compete close to home. When you get the occasional talented athlete, you can handle it, and let him or her go to training camps and meets far away, and maybe the coaches can even

> come along with compensation for it. But if you start having several at a time, the rest of the club will come whining and say "Hey, wait a minute! We're running a [sport-for-all] operation here, you can't take money from that." And then you only end up with clubs like Elite Club, who have a lot of money from [Big Race] and other races. [...] They're not so good at [sport-for-all], but they have really good elite athletes. [...] In becoming a really good elite club it's sometimes difficult to keep the balance of maintaining good [sport-for-all] activities, because it's a conflict. (National team coordinator)

The above quote illustrates a conflict between two of the three main institutional logics in the movement. First of all, there is the *sport-for-all* logic, which focuses on themes like youth, recruitment and accessibility for as many as possible. Secondly, there is the logic of *elite sports*, where the focus is on delivering hard sports results, such as records and medals. Within this logic, recruitment and accessibility is seen more as a means to an end, which is to produce more high-performing athletes that can deliver records and medals. Finally, we have the *business logic*, which is present in all three of the clubs. This logic is similar to the *commercialization/professionalization logic* found in Stenling and Fahlén (2009).[10] A recurring theme in the interviews was making the budget numbers, i.e. how revenue can be increased and costs lowered. Commercial activities were generally described as "a must for survival".

All the clubs we interviewed have their own strategy with regards to the tension between the sport-for-all and elite sport logics. First of all, there is Sport-for-all Club. Their core values state that the club prioritizes sport-for-all whenever there is a conflict between sport-for-all and elite sports logics. Their strategy is to attract many members and make sure that the training environment is good for *all* members. Strong results, such as medals at Swedish Championships, are viewed as a sign of well-functioning activities, but not as a goal in itself.

Second, we have Elite Club, whose core values and goals center around delivering sport performance. In Elite Club, sport-for-all is seen as a means to a superior end: to deliver "hard"

[10] The name *professionalization/commercialization logic* is not fully accurate for describing our case logic, even though it is closely related. We consider *business logic*, the term also used in Carlsson-Wall et al. (2016), to be a better descriptor. It also has the advantage of being more parsimonious.

sports results, and vice versa. One clear example of this focus is that they are willing to "buy" athletes over from other clubs, by paying them to compete for Elite Club.[11]

Finally, there is Combo Club, which is positioned somewhere in between the two other clubs. Its core values reflect an ambition to leverage sport-for-all in order to deliver good sports results. Good sports results are seen as a sign that the quality of their activities is high. Their philosophy is that the elite and the sport-for-all logics can fuel each other. The club's strategy is therefore best described as heavily influenced by both logics.

As mentioned, we also have the *business logic* present in all three clubs. Generally, profit is not a goal in itself in the studied clubs. This means that the business logic is a hygiene factor for the clubs. The most salient aspect that relates to the business logic concerns funding the activities. All of the clubs rely on membership fees, state grants and subsidies, but a significant part of the annual revenue also stems from organizing events such as long-distance races.

One example of that is Big Race, a commercial long-distance race operated by an LLC subsidiary of Elite Club. The profits received by Elite Club from the race are always re-invested in the club's core activities. One interviewee highlighted the importance of maintaining a balance between the sport logics and the business logic when organizing this type of activity:

> These are essentially commercial activities, but they are led by people who live and breathe running. [...] [There is] always a balance of people who come in and see the business perspective, and those who only see the sports perspective, but the answer is that you have to have both. (Previous SAA board member, regarding another commercial long-distance race)

The scale of these races is greater in Elite Club than in the other two, where Sport-for-all Club's races are slightly smaller than Combo Club. In Combo Club, the high number of volunteers required for the races create a tension with the sport-for-all logic, as the races are seen as a drain on the same pool of volunteers that is supposed to be coaching the youth groups. There is also a clear link between the financial success of the Combo Club's races and the club's opportunities to conduct elite activities:

Interviewee: [A challenge for us is] to try and reverse the trend for the exercise races. We have lost about 4 000 participants during the last 4-5 years, which is around

[11] There is no formal transfer market in Swedish athletics. Therefore, athletics clubs are not paid in the same way a football club would be when an athlete moves to another club.

0.5 MSEK in lost [annual] revenue. We also need to recruit volunteers. [...] It's a strain on the parent pool that we organize so many events.

Interviewer: What's the first thing you have to cut down on if you don't succeed?

Interviewee: We want to be a club that can have elite activities, [...] but it's that part that will suffer, unfortunately [if we don't succeed]. For example, we have Athlete X, who earlier had sponsor money from SOC, but now we put in that money instead. [...] We are now looking at where we can save money. […] We're not a club like Elite Club, who gets a lot of money from Big Race and so on. (Club director, Combo Club)

A recent issue for the clubs is running competitions arranged by other organizations than athletics clubs, e.g. adventure races such as Tough Viking[12]. The attitudes towards this phenomenon vary. The races are seen by some as unwanted competition to the clubs' own revenue-generating operations, while others view it as healthy competition and inspiration for improving their own events. Furthermore, there is also competition from private training groups (i.e. for-profit training groups with no club affiliation or connection to the SAA), run by ex-athletes or high-profile elite trainers. While some clubs in the movement have expressed worry and are taking action to improve their own activities, others instead are encouraging their members to take part in these activities.

4.2.2 Association-level observations

The SAA has recently undergone a restructuring, in which it was organized into a staff group and three operational groups. Each group has its own manager. The staff group consists of the secretary general, the accounting function and office management. These functions interact internally on a daily basis with the three operational groups, but has relatively less to do with the core/external operations of the SAA (except for the secretary general). The groups are:

1) Marketing, Communication and Events (the *Business division*)
2) Clubs, Youth and Exercise (the *Sport-for-all division*)
3) Elite and National Teams (the *Elite division*)

[12] A so-called *obstacle race* where participants run a long-distance course that contains various types of obstacles, such as mud pools.

This split in three groups corresponds to the three logics identified at club level.

The Business division is naturally the division most affected by the business logic. Generally in the SAA, the level of conflict created by the presence of the business logic is low. Even within the Business division, the importance of the logic is explicitly seen as secondary to the elite sports logic:

> **Interviewer:** Would you ever compromise the integrity of [a sport event that you organize] in order to make it more commercially attractive?
>
> **Interviewee:** Never. [...] The sport always comes first. [...] The SAA has core activities, like competition, education, national teams. Then there are support functions. Our task is to create good conditions for our core activities. [Our job] also includes other things than financing, it's also marketing, branding, recruitment, etc. But we shouldn't be the drivers of, or [even] affect, the development of the sport. (Marketing manager)

However, in the Elite division, the manager of the national team is open to making limited compromises between athletes' privacy and interests of media and other commercial actors, such as dedicating time for interviews during international competitions.

The SAA is subject to strong pressure from the government to comply with the sport-for-all logic by promoting health and spreading democratic values. The institution responsible for controlling this is RF. The division that has the most contact with RF, that can be seen as responsible for making sure that legitimacy toward the government is maintained, is the Sport-for-all division. The Sport-for-all division has a less clear-cut structure than the Business division, where the roles are more open for interpretation and contain more overlap within the division.

Lastly, there is the Elite division. The SAA faces a strong pressure from society to succeed in delivering medals at European Championships, World Championships and Olympic Games. In order to manage this pressure, the Elite division has been organized as follows:

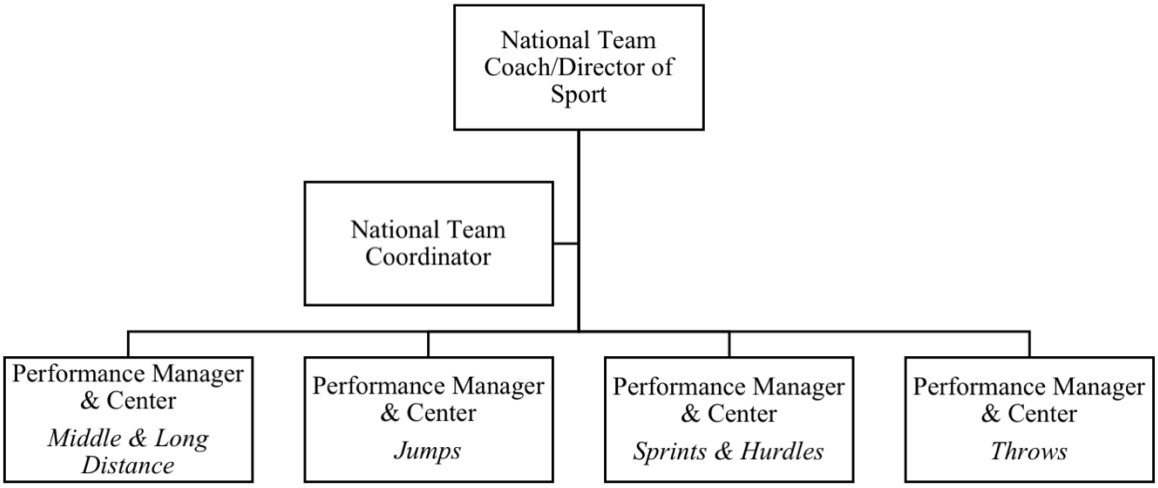

Figure 5 Organizational map of the Elite division of the SAA.

This structure creates clarity in the responsibilities and accountability of each role. At the top, there is the national team coach, who also holds the title director of sport. The national team coordinator functions as the right hand of the national team coach. Under them are four different performance centers, each with a manager. There is little or no overlap between the performance centers.

In summary, we see little or no apparent conflicts within the three divisions of the SAA. However, there still exists a debate in the movement of whether the SAA is prioritizing correctly. There is consensus among interviewees that, despite fairly recent measures taken by the SAA, the elite sports logic still dominates the movement:

> The SAA definitely doesn't have the club perspective today. Definitely not. [...] 90% is about elite and national teams. (Previous SAA board member)

Depending on where interests lie, the various interviewees obviously express different opinions on whether this is good or bad. Little or no criticism has surfaced as to *how* the association is doing things, rather the perceived conflict revolves around whether the SAA is focusing on the right things.

4.3 Reflection of institutional logics in PMSs

4.3.1 Club-level observations

All three clubs use PMSs with designs that are consistent with their identities and strategies. Sport-for-all Club primarily focuses on the participation occasions number as the core number to grow, mirroring an ambition to both increase the number of active members and get as many

members as possible to thrive. The Top List[13] is used as an indicator of the quality of the sport-for-all activities. Another way of measuring the quality of output is measuring the level of commitment to the sport from the athletes. The proxy used to measure this is the number of membership cards held by athletes for the indoor complex where they train during winter:

> We're an explicit [sport-for-all] organization, so what we measure is the participation occasion number [...]. And there we have around 20 000 participation occasions per year, where the goal was to reach 30 000. [...] Then we look at what we get out of the training; is our training good? We measure that by looking at how many athletes we have on the 20-best list [...]. Another measurement is that we measure the number of gym cards at the Indoor Complex. [...] That is a measure of how many are actively pursuing [a higher level]. It's one thing if you are here running in the summer, but if you really want to improve, you get yourself a gym card at the indoor complex [to train in winter]. (President, Sport-for-all Club)

For Elite Club, SC points are used as the main KPI, where it is a goal in itself and not just an indicator. Examples of other measures that are used in the same way are the number of Elite Club athletes representing the national team, and medals won at Swedish Championships.

Comparatively, Combo Club has a high ambition of governing through goals and KPIs. In part, this is attributable to the occupational background of the current President of the board. However, the President's ambitions have had to be lowered:

> Two years ago, I tried to implement a project management tool. It didn't work out that well… There was no organizational maturity for it. Coming in with a balanced scorecard or something similar, is so far away from the world of the sport office. [...] It's not worth wasting effort on. What we do have is a letter that I send out [to the members] after every board meeting, where I connect the decisions and actions we have taken to the explicit goals for 2018, 2020 and 2022. "We have a new dressing room", "our stadiums have been refurbished", "we have new bicycle stands", etc. Linking a "softer" wording [with the "harder" goals that we have set up]. That is at least feedback to our members and coaches about what is happening in the club and how we are working towards the common goals we have set up. (President, Combo Club)

[13] The Top List, *Sverigebästalistan*, is a ranking list published continuously by the SAA on the top results nationally for each age category.

The PMS of Combo Club is designed to focus on the participation occasion number and Swedish Championship points simultaneously, which mirrors the identity of the club described earlier.

4.3.2 Association-level observations

The SAA has spent a relatively high amount of organizational resources on developing control documents, with a long-term strategic plan and high-level goals for the movement. For example, there is both a 2-year and a 6-year plan. However, these plans are criticized at all levels of the movement. In the interviews, the 6-year plan has often been referred to as a "shelf warmer". Also, the specific goals tied to them in the 2-year plan have received criticism. One argument is that they lack definitions of acceptable levels of performance:

> The 6-year strategic plan took a year to anchor, damn near everybody wanted to weigh in… but then we don't create much fuzz around it. A few club presidents change the wording here and there at the AGM, but what about the next step? The SAA should look at it as an execution plan, and put KPIs on it. (Previous SAA board member)

The performance measurements of the SAA generally relate to one logic at a time. The measurements performed by the association can further be divided into two types: internal performance of the SAA, and its performance as a support organization for the clubs. We call these perspectives *intra-organizational* and *inter-organizational* respectively.

Measurements related to the business logic take place both in the Business division and in the accounting function. The scope of the measurements is exclusively intra-organizational, i.e. there is no structure in place to monitor the overall economic performance of the movement:

> There are several aspects of the plan where we are completely in the dark today. Turnover, for example. How much do we turn over in one year in the movement? [...] The 30-40 million [SEK] that the SAA turns over is only a tenth of what the movement does. The sum of the revenue in the large long-distance races, but also the sum of the revenue in the clubs excluding that, is a lot more than 30 [MSEK]. (Previous SAA board member)

The intra-organizational output is generally used to detect deviations from the budget, as the accounting manager explains:

> I follow the budget and the outcome, and report it to the board and to top management. […] Last year [we had] Finnkampen, and then you want to know how it turned out

> [financially]. If it didn't turn out well, we would have wanted to know [...] to be able to adjust something elsewhere in the organization. (Accounting manager)

The PMS of the Elite division is the most prominent PMS within the SAA, and many of the goals relating to the elite sports logic are known throughout the organization. The performance centers (the subunits of the Elite division) are tasked with creating concrete KPIs for how to achieve the overarching goals:

> The board has said that we should get at least one medal per international championship, that's the goal. [...] Then we have our own goals, of course, in the team. And we have started to delegate that now to the PCs [...], because they are the ones working with educating the athletes and the coaches, they are the ones driving the development. [...] Then there is also RF and SOC, who I compile and send the goals to. [...] SOC is only interested in medals, basically. So that's what we report to them. [...] We follow up more parameters that we think represent how we are doing. Measuring medals only is a very blunt instrument. (National team coach/director of sport)

The performance of the national team depends in part on the relatively short-term work of the staff within the Elite division in conjunction with the championships, but that is mostly a hygiene factor. The valuable work is the long-term work conducted together with the clubs, where the SAA's involvement is clear, but not as significant. The PMS relating to the elite sports logic thus covers both intra-organizational and inter-organizational perspectives.

Similarly, in the instances of measurement of the sport-for-all logic, the perspectives become somewhat intertwined. The most obvious instance of measurement of the sport-for-all logic is the annual questionnaire that is sent to the clubs, which contains questions related to the health and status of the clubs, as well as an evaluation of the work conducted by the SAA. There is also an ongoing evaluation of the various club projects financed by a continuous RF grant program. This measurement has more of a compliance-type character, meaning that there are mostly binary outcomes of earlier stated "to do" objectives.

The PMS tied to the sport-for-all logic is the one that has received most negative criticism. The goals set are seen as fuzzy, ambiguous and sometimes contradictory. Top management in the SAA are aware of this, and offer the following perspective:

> The problem is that it is very hard to reliably measure what we achieve. We don't have the methods to manage it 100%. We send out an annual questionnaire, where you answer a number of questions, such as how many members you have. But "member" is a very

> vague concept. I mean, I'm a member of [many clubs] without really being active. And we have over 1 000 clubs, as I bragged about before, but how many of those really have any activities worth bragging about, that we think are good? Or are the clubs just constructions on paper? There's our challenge: to make sure we have ways to reliably measure the goals we determine. The [elite] sports part is easier: "we're going to get so and so many medals", that we can measure. [...] It's a bit of an information and network problem, which we kind of brought upon ourselves because we haven't wanted to formalize everything. It has to be easy, cheap and for everyone. Not too much administrative complications. (Secretary general)

Another problem experienced in the Sport-for-all division is access to information:

> A large challenge is how to reach the clubs. 5-6 years ago, RF introduced an online reporting system, where all 20 000 sport clubs in Sweden had to register with 6 months' notice all the information regarding treasurer, administrator, president, contact person, and so on. [...] If you would look at that today, much of that information has not been updated and surely large parts of it are flawed. […] A club that has their AGM now in March doesn't go straight into the system and update this info. [...] And our questionnaire goes out every fall, with lots of follow-up questions on the long-term plans. (Club development manager)

There is also a time aspect to the problems. In the interviews a picture has been painted of how the importance of the sport-for-all perspective has only recently been emphasized, through a small number of key individuals who have joined the organization. This way, the sport-for-all perspective has only recently made its way to be seriously discussed at board level. Therefore, the PMS of the Sport-for-all division is not seen as fully developed yet.

> We have a movement that has recently gone [...] from being not just a "triangle" [age wise] [...]. But also willing to broaden it to a "rectangle", with [the new motto from RF] "your sport for life" and so on [...] There, we don't fully have the measurement methods today, yet. We have sort of a feeling, but we don't know for sure. [...] I think it's a question of organizational maturity in our case. And also sort of a philosophical discussion about what we want to measure going forward. (Secretary general)

Interestingly, individuals outside the SAA offer another explanation to the flaws in the measurement of the sport-for-all aspects. They claim there is a skewed power balance between

sport-for-all and elite sports. To illustrate how this skewness manifests itself in PMS and what consequences it has, we can again return to the introductory quote:

Interviewee: Essentially, I believe that the genuine notion is that an SC is more important than sport-for-all [activities]. I know that the SAA has expressed that they want to see more sport-for-all [activities], but when you look at their actions, it leaves much to be desired.

Interviewer: Have you ever considered going to the AGM at the SAA to voice your opinion?

Interviewee: No, just look at how the voting rights are allocated at the AGM. [...] They are distributed [largely] on the basis of SC points. That represents an elite logic. How does our work of increasing the number of members from 300 to 800 get rewarded? You can't measure that in SC points. So we never go to the AGMs. We think it's a waste of time. [...] It's obvious that the ones in control are the largest elite clubs. (President, Sport-for-all Club)

The quote describes how the dominance of the elite logic dilutes the influence of clubs where another logic is more salient. It also shows how the dominance even deters a club from attending the AGM. This way, the governance system seems to be nurturing a feedback loop, where the elite clubs have a larger say in the strategic direction going forward for the SAA than the sport-for-all clubs, which in turn lead to sport-for-all clubs exerting an even smaller influence. We will get back to this phenomenon in the latter parts of the analysis.

5 Analysis

5.1 Identification of the institutional logics

On the field level we have encountered three main logics (summarized in Table 1), which constitute a starting point for conducting the subsequent parts of the analysis. The logics described are ideal types, where no organization in the field is expected to fully embody only one logic.

Table 1 Summary of case logics (adapted from Stenling & Fahlén, 2009).

Main logics	*Sport-for-all*	*Elite sports*	*Business*
Type of activities	Activities that foster democratic, social and moral values.	Competitive sport activities.	Activities that exploit the commercial potential of sport.
Target "audience"	Openness for all, regardless of age, ethnicity, religion, gender, social class, etc.	Openness for those who wish to compete, and preferably do it well.	Openness for everyone who can pay, preferably to those who pay more.
Prominent institutional influence	RF.	SOC.	The business world.
Staffing principles	Mainly volunteers, sometimes directed by professional administrators.	Mainly paid staff, often with sport background.	Paid staff with professional skills according to the specific function.
Funding	Mainly public funds, such as the money distributed by RF.	Public *and* private funds.	Financed by participants/customers and sponsors.
Criteria of effectiveness	Member satisfaction.	Sport-specific goals, such as records or medals.	Financial measures, e.g. turnover or profit.

Differences in the funding situation have earlier been found to be a predictor of practice variation in control practices between organizations (Amans et al., 2015). Another factor that is likely to have an impact on practice variation in performance measurement is the criteria of effectiveness for each logic. Organizations that are heavily influenced by an elite sports logic will most likely control by using KPIs that measure sport-specific goals such as records and medals, while those under the influence of a sport-for-all logic will most likely use KPIs related to member satisfaction.

According to Greenwood et al. (2011), the form and intensity of the logics complexity affecting organizations varies along with the organization's position in the field. In our case, we see how the SAA, as a central and highly embedded organization, is more exposed to the tensions of multiple logics, compared to the slightly more peripheral role of the clubs. The difference between the tiers is important to note, not only as an interesting observation in itself, but also as context for the tensions that appear between the tiers.

Generally, there seems to be more freedom on the club level than on the association level in choosing a formal strategy. Whereas the SAA is expected to satisfy demands related to all three logics simultaneously, the clubs can choose rather arbitrarily among the elite sports logic and the sport-for-all logic. However, like in the case of the SAA (and Carlsson-Wall et al., 2016),

some aspects of the business logic are also needed for the clubs in order to gain legitimacy. This is the case regardless of which combination of the other two logics is chosen.

The general notion seems to be that the elite sports logic is the dominant logic in the field, irrespective of whether the interviewees considered it to be appropriate or not. This dominance sometimes occurs at the expense of the sport-for-all logic and the business logic, while at other times they co-exist. This echoes extant institutional logics literature, that a mature field, like our field of study, is more likely to have established stable priorities between logics (Greenwood et al., 2011; Purdy & Gray, 2009) — "even if these 'settled' priorities are merely 'temporary truces'" (Hoffman, 1999, as in Greenwood et al., 2011, p. 318-319).

The status in the hierarchy of the business logic is particularly similar to the status of the *commercial logic* in Lander et al. (2013), where the *professional logic* remained dominant to the commercial logic in spite of an ongoing commercialization process in the field. Even if this study is mainly concerned with a cross-sectional analysis, research points to the existence of a similar on-going commercialization process of the sports field (Smith & Stewart, 2010; Stenling, 2014; Stenling & Fahlén, 2009). The explanation from practitioners in Lander et al. (2013) was that offering activities less connected to the profession would risk *"endanger[ing] professional standards"* (p. 143). Analogous comments have been made by SAA employees in the Business division, who have expressed an unwillingness to sacrifice the integrity of the two sports-related logics for the sake of business.

5.2 Reflection of institutional logics in PMSs

5.2.1 Club level

On the club level, we find wide variation in the design and use of PMSs, where all three logics are represented in the PMSs of at least two clubs. All of the clubs have PMS designs and uses that clearly mirror their most prominent logics in their strategies (see Schäffer et al., 2015), as we can see in Table 2.

Table 2 PMS design and use in the clubs.

Club	*Sport-for-all Club*	*Elite Club*	*Combo Club*
PMS scope	The club itself.	The club itself.	The club itself.
Prominent performance measurements	Participation occasions, number of gym cards + the Top List + deviation from budget.	SC points, the Top List + deviation from budget.	Participation occasions + SC points, the Top List + deviation from budget.
Output usage	Participation occasions: used as basis for tactical course corrections of activities. The Top List: used as a long-term indicator.	All output used as basis for tactical course corrections of activities.	All output used as basis for tactical course corrections of activities.

For all clubs, the scope of their PMS is exclusively intra-organizational. Most performance measurements are used as a basis for tactical course corrections of the activities of the clubs. The one exception is in Sport-for-all Club, where a performance measure inherently reflecting an elite sports logic (i.e. the Top List) is used as a long-term indicator of the quality of the sport-for-all activities. The long-term sport-for-all quality trend would likely be rather unaffected by tactical course corrections of the activities.

In most cases, the individual measurements reflect only one logic at a time. The exception is the Top List, which is normally used as a measurement of the elite sports logic. However, as described, in Sport-for-all Club it is used as a proxy for indicating the success of the club's sport-for-all activities. This suggests that individual performance measurements can reflect different logics in different organizations.

5.2.2 Association level

The role of the secretary general of the SAA is somewhat similar to the role of the MD in the case of Schäffer et al. (2015). In our case, he works as bridge between the logics in (1) finding the balance between the elite and sport-for-all logics and (2) finding the balance between revenue generating activities and sports activities (i.e. elite sports and sport-for-all activities), both formally and informally.

The SAA is a clear hybrid organization, as defined by Pache and Santos (2013). Organizationally, we see *structural differentiation* (Greenwood et al., 2011), with each of the three divisions responsible for matters relating mainly to one logic. In a structurally differentiated hybrid, "separate subunits deal with particular logics, essentially

partitioning/compartmentalizing an organization into different mindsets, normative orders, practices and processes (Anand, Gardner, & Morris, 2007; Kraatz & Block, 2008; Pratt & Foreman, 2000)" (Greenwood et al., 2011, p. 354).

The structural differentiation is not an unusual finding, as it is a commonly prescribed response to the "institutional identity" of a hybrid organization (Greenwood et al., 2011). It is perhaps not unexpected either, as the structure caters to three of the largest funders of the sport: RF, SOC and the business world. This is also very much in line with the claim by Greenwoods et al. (2011) that the funding situation is an important situational factor that decides how institutional complexity shapes organizations.

In our case, the partition in divisions creates natural structures for separately measuring aspects related to each of the three logics. But there is a clear difference in the representation of the logics in the division's respective PMSs, namely with regards to the inter- and intra-organizational dimensions.

Dai et al. (2017) find that "[d]ifferent aspects of performance evaluation practices are guided by different logics" (p. 13), which is something we can also see in our case. In the Business division, the SAA almost exclusively measures at the intra-organizational level. Examples are financial performance, such as revenue and net income, and general business-related metrics, such as event customer satisfaction. These results are followed up regularly, and used for input on how to allocate resources going forward. However, the performance of the movement, i.e. including the clubs, it is not measured or controlled for.

In the Sport-for-all division, sport-for-all issues are measured, but there is widespread criticism across the movement against the measures that are used. The measures are viewed as unclear and not concrete, and largely as a consequence of this, the results are not acted upon.

However, the elite sports logic is controlled for rather meticulously. All results from the top athletes get measured and stored in a database. Performance centers have been established for each group of disciplines, including heads for each of them. Goals are explicit and known throughout the organization, and broken down into more detailed, local goals in the subunits of the Elite division. Action is taken immediately to correct deviations from the set-out plan. As a result, the elite sports logic is the only logic being fully measured and controlled for on both the intra-organizational and inter-organizational dimension (see Table 3).

Table 3 PMS design and use in the SAA.

Division	*Sport-for-all*	*Elite sport*	*Business*
PMS scope	The SAA + the clubs.	The SAA + the clubs.	The SAA.
Prominent performance measurements	Annual survey, measurement of mandatory data to send to RF.	Medals and top results, internal goals set up by PCs and national team organization jointly, the Top List.	Deviation from budget, customer satisfaction for spectators at SAA events.
Output usage	Not used for tactical course corrections of activities. RF data used for compliance.	Used for tactical course corrections of activities.	Used for tactical course corrections of activities.

The narrower scope of measuring the business logic only on the intra-organizational level could possibly be explained by its generally lower hierarchical rank in the studied organizations, i.e. that the logic is not central enough for any club to highlight the issue. However, the same explanation would not hold for the low usage of (and criticism against) the sport-for-all related measurements, as the sport-for-all logic is part of the foundation of the strategy in two of the studied clubs.

The notion in the movement that the SAA's sport-for-all-related goals are seen as fuzzy, ambiguous and sometimes contradictory, echoes the findings of Pettersen (2015), where the validity of performance measures was questioned and, as a consequence, the relevance of the information to guide decisions and actions was reduced. That case indicated that the lack of discursive processes between professionals and managers was the cause of the problem. In our case, however, there are several formal processes in place for interaction between the board, responsible for setting the goals, and the professionals, responsible for transforming the goals into concrete performance measures. Thus, it does not seem plausible that a lack of discursive processes is the explanation.

5.3 Multi-tier effects

In the interaction between the SAA and the clubs, we see a situation where the clubs act both as subunits and owners of the SAA. The SAA, on the other hand, balances the role of leading the movement with the role of support organization to the clubs. Given the wide variation of logics influencing club strategies, together with the institutional identity of the SAA as a hybrid organization, one could expect the SAA to strike a balance between the elite logic and the sport-

for-all logic (with the business logic in the background) in their activities. However, the introductory quote points to this not being the case.

To analyze this situation, we use the findings of Greenwood et al. (2011), and in particular the importance of ownership and governance as deciding attributes for organizational response:

> [W]hen multiple logics are represented, the outcome will depend upon the distribution of power [...] [A]ll of the above approaches underline the role of power, reflected in ownership and governance arrangements, in affecting which logics will more easily flow into organizations and receive sympathetic attention. (Greenwood et al., 2011, p. 349)

At a first glance, the votes might seem evenly distributed between representatives of the elite sports logic and the sport-for-all logic, as both SC-points and subsidy-eligible participation occasions carry a total weight of 45/136. However, there is more overlap from SC points to participation occasions than vice versa. It generally takes a substantial bulk of members for a club to be able to sustain elite sports operations, but a large member roster does not in itself guarantee that there are top athletes that can generate SC-points. Further, the SC points are counted also for adults over 25 years of age, while government-subsidy-eligible participation occasions are not. This way, the work that sport-for-all-focused clubs put in to recruit and maintain members over 25, in line with the SAA's goal of "going from triangle to rectangle", does not get rewarded in the governance structure.

Since the movement's governance model (de facto) allocates more voting power to clubs with high-performing athletes than to those who focus exclusively on member satisfaction, a feedback loop has been created in the ecosystem. In line with Greenwood et al. (2011), ownership and governance become important catalysts for how the institutional complexity leads to a certain hierarchy and maintaining the dominance of a particular logic.

We can see clear reflections of this power balance between the logics in the PMS of the SAA. The dominance of the elite logic has two clear effects on the ecosystem in our case:

1) It dilutes the influence of clubs where another logic is more salient.
2) It demotivates those clubs to use their already limited influence.

This way, the skewness of the logics in the governance system nurtures a feedback loop, where the elite clubs have a larger say in the strategic direction of the SAA than the sport-for-all clubs, which in turn leads to sport-for-all clubs exerting an even smaller influence. This chain of events

will repeat itself. As is shown in Greenwood et al. (2011), the repetition can eventually affect the entire field structure.

This echoes the feedback loop in the framework developed by Bettis and Prahalad (1995). In their model, the data that the organization is confronted with is funneled through a filter of the dominant logic, which determines the competitive strategy, values and ways to measure performance. This creates a self-reinforcing behavior, as the decisions taken in the organization tend to confirm the position of the dominant logic. Although not explaining in full how the hierarchies come into existence in the first place, this way of thinking can be particularly useful in explaining how hierarchies between logics are able to be maintained (see Dai et al., 2017).

6 Conclusions

6.1 Summary of contributions

Our case shows how the structural differentiation in the SAA enables different aspects of performance measurement practices to be guided by different logics. On a higher level, it also shows (like Amans et al., 2015) how management accounting implementation is guided by the interplay of multiple logics. Our findings confirm the view in extant literature of how performance measurement systems can operate as structures that enable compromises to be made between different institutional logics (Carlsson-Wall et al. 2016; Dai et al., 2017).

When separate PMSs are used for monitoring different sets of objectives in different parts of the organization (without being integrated), like in our case, the different units are allowed to focus on those performance dimensions that are relevant to the institutional logics to which they adhere. As Carlsson-Wall et al. (2016) state: “Brignall and Modell (2000) suggest that keeping separate PMS, instead of having one integrated system, can help avoid possible conflicts within the organization” (p. 49).

Further, also in line with Dai et al. (2017), the case shows how the structural differentiation allows the hybrid status of the SAA to be maintained. We see how three of the most prominently influencing institutions surrounding the movement, RF, SOC and the business world, each have their “dedicated” division. This works to reassure stakeholders that decision-making is rational (see Carlsson-Wall et al., 2016).

Through looking at a multi-tiered setting of logics complexity, we explore a new setting within the realm of accounting and institutional logics. We see that in our studied field, a mature multi-

tiered field, the internal governance structure of the ecosystem can explain how one logic maintains a dominance over the other(s) in and through the PMS.

We also complement the research by Amans et al. (2015), who showed how the funding situation, a factor in the framework by Greenwood et al. (2011), indeed influences the way that extant logics are reflected in management control practices.

Similarly, we highlight how the governance structure, another situational factor proposed by Greenwood et al. (2011), can "filter the logics of the organizational field, and influence the way these multiple logics are encompassed within organizations in that field" (Amans et al., 2015, p. 65), and how it influences the use of management control in our multi-tiered field.

6.2 Secondary contributions

6.2.1 Institutional logics

This paper answers the call for fuller examinations of settings in which more than two competing logics are found, made by Greenwood et al. (2011). It also touches on their call for research about "how organizational responses have feedback effects on field structure and institutional pluralism" (p. 357). As they assert: "it is clear that the aggregation of organizational responses to complexity, whether coordinated or not, can have important effects on field structure or institutional pluralism" (p. 357).

We also provide empirical evidence of the validity of (a part of) Greenwood et al.'s (2011) framework. Further, our study provides further evidence that logics are not always incompatible, but may reinforce each other (Amans et al., 2015; Dai et al, 2017; Greenwood et al., 2011).

6.2.2 Accounting and sports

Like Carlsson-Wall et al. (2016) we provide context on management accounting practices in sports. In particular, this paper provides empirics on performance measurement systems in three Swedish nonprofit sport clubs and a national association.

6.3 Practical implications

Given that the SAA is a support organization for the clubs, we see a need for clearer and more measurable goals for how to support the clubs, especially in questions relating to the sport-for-

all and business logics. The first obvious step regarding the business logic would be to expand the measurement scope to also include the activities of the clubs.

Another piece of advice would be to take a step back and revise the governance model for the movement, and reflect on whether it creates the desired effects or not, e.g. whether the elite sports logic is too dominant.

6.4 Limitations

We do not claim that the three logics highlighted are the only ones faced by the Swedish athletics movement. Also, by using prior research by Stenling and Fahlén (2009), there is the risk that we did not go into our study with as open a mind as we should have. However, by focusing on the three logics we identified as most prominent, we hope to have achieved a more parsimonious paper.

In our study we have only looked closely at two tiers. However, there are more levels that could be included in the analysis. The SAA is an actor in a network of both national and international organizations. We could have, for example, included IAAF in the study. Looking at more levels might have helped us see more types of reflections of the logics in the PMSs.

Another scope-related limitation has been to disregard role of the district associations. Since it was not possible to generalize how the governance mechanism in the district associations affects how they use their voting power at the AGM of the SAA, together with the fact that most district associations have a relatively low influence over the local clubs, we took the decision to not investigate further its role with regards to the research questions. We realize that the district associations do play a role and that there might be some nuance that we miss in our analysis due to this.

6.5 Suggestions for further research

We would like to see similar research that takes more of an agency perspective. In our case the agency perspective did not describe our empirics, but we would imagine that there are multi-tiered fields where the level of agency is higher than in our setting.

Also, it would be interesting to dig deeper into how compromises between PMSs are made on the board level in a structurally differentiated hybrid, for example when resources are to be distributed.

Another possible avenue of related research is looking at emerging, multi-tiered fields, and investigating the establishment process of the logics hierarchy in them.

Furthermore, given that many of the management controls studied in conjunction with institutional logics are "hard" (PMSs, budgeting), looking at *cultural controls* could be interesting in multi-tiered fields with multiple logics, especially in settings with strong culture (like sports or performing arts).

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Appendix A

List of interviewees

Interviewee	Date	Location	Approx. length (mins)
SAA			
President	2018-02-06	Stockholm	75
Previous SAA board member	2018-02-08	Stockholm	110
Secretary general	2018-02-20	Stockholm	150
Communications manager	2018-03-06	Stockholm	90
Club development manager	2018-03-08	Stockholm	110
Accounting manager	2018-03-08	Stockholm	60
National team coach	2018-03-09	Video call	50
Marketing manager	2018-03-09	Stockholm	60
National team coordinator	2018-03-13	Stockholm	55
Education manager	2018-03-19	Stockholm	70
Combo Club			
President	2018-03-14	President's civil office	65
Club director	2018-03-27	Telephone	45
Sport-For-All Club			
President	2018-03-21	Club office	50
Club director	2018-03-21	Club office	60
Elite Club			
President	2018-03-26	Club office	65

Appendix B

Interview guides

For the SAA

- Please tell us shortly about yourself.
    - Relevant background (in sport and/or professionally)
    - Your role within the SAA, and main areas of responsibility. Who is your boss?
- Which are, according to you, your most important task(s)? Biggest challenges?
- Which stakeholders/actors are most important for your role? The board/the associations/media…
- How is you work evaluated? I.e. how do you know when you are doing well and not so well? Do you or anybody else follow up the effects/is it measured somehow?
- What material do you use to plan your work? Are there concrete (written down) goals or control documents in the SAA for you/your department (e.g. budget or medal goals)?
- To what extent do you use the 6-year strategic plan as a control document for yourself/your department? Do you know of the 5 focus areas? Which of those are most relevant for your role?
- Do you have KPIs or a balanced scorecard or something like that? Have you helped develop these? How are acceptable levels determined? Are the KPIs connected to the long-term strategic plans? Please give examples.
- How much of you work is spent on financial matters vs. sport matters?
- How much of the part spent on sport matters is dedicated to elite and breadth, respectively?
- How do you balance the interests of the SAA with the interests of the clubs?
- Are there any other tradeoffs between the interests of different stakeholders you have to take into account in your daily work or that are present at the SAA as a whole? If so, in what ways and why? How do you work with these challenges? Are you achieving the results you want?
- Anything you would like to add?

For the clubs

- Please tell us shortly about yourself!
    - Relevant background (in sport and/or profession)
    - Your role in the club, main responsibilities?
- What is/are, according to you, the most important task(s) in managing and developing the club?
- What is/are, according to you, the most challenging issue(s) in managing and developing the club? What keeps you up at night?
- How much of your resources are spent on elite activities and sport-for-all activities, respectively?
- How is you work evaluated? I.e. how do you know when you are doing well and not so well? How is the work of the board evaluated?
- Do you have KPIs or a balanced scorecard or something like that? How are acceptable levels determined? Please give examples.
- How do you interact with the SAA? How do you experience that interaction? How much can you, as a club, affect the work of the SAA?
- How do you evaluate how the SAA is doing?
- How do you feel that the SAA are doing with regards to their mission? Which parts are done well and which are done less well?
- Do you know the long-term strategic plans of the SAA? Do you know the 5 focus areas? Do you hold the SAA responsible for achieving the goals? Why/why not?
- To what extent have the long-term strategic plans of the SAA affected your club?
- How do you balance the interests of your club with the interests of the SAA/the movement?
- How much of your work is spent on sport matters vs other matters?
- Are there any other tradeoffs between the interests of different stakeholders that you experience in your role? In what way? How do you handle these?
- Anything we have missed that you would like to add?