

PLAY FOR THE BADGE!

**A STUDY OF THE MANAGEMENT ACCOUNTANT'S IDENTITY
IN SWEDISH SPORTS ORGANIZATIONS**

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Play For the Badge! A Study of the Management Accountant's Identity in Swedish Sports Organizations

Abstract:

This paper contributes to extant research on the management accountant's identity, by studying identity work in hybrid, sports organizations tinged by permanent liminality. Through a cross-sectional field study on 16 Swedish sports organizations, this paper addresses a gap in prior research on identities in hybrid organizations, sports organizations, and organizations in permanent liminality. Further, by integrating theory on permanent liminality with Horton and Wanderley's (2018) framework on multiple identities and identity conflicts, the study explores how management accountants construct their identities and make sense of the liminal context. The study finds that permanent liminality is managed by a continuous adjustment of the current identity with varying levels of professional and organizational identification. Thereby the study suggests that the identity in liminality is fluid rather than static. Moreover, the study finds that in the sports setting, identity conflicts are moderated by passion and organizational prestige, diminishing the risk for job dissatisfaction and personnel turnover.

Keywords:

Liminality, management accountant, identity, sports, passion

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1. Introduction

“I think the sport is for both good and bad. On the one hand it is a 24/7 job, you are always available, attentive, and focus on a lot of things at the same time. But on the other hand, you get so much back in excitement and contribution to the club, sport, and the people around you.” (CFO, Hockey club)

Accountants have a crucial role in most organizations, alternating between enabling and disabling to ensure that the firm operates efficiently within its financial boundaries. Traditionally, accountants were regarded as ‘bean counters’, organizational watchdogs performing simple, backward-looking tasks such as recording, reporting, and computing (Baldvinsdottir, Gudrun Heidur, 2009; Bougen, 1994; Granlund & Lukka, 1998; Sorensen, 2009; Vaivio & Kokko, 2006). As businesses became more complex, accountants needed measures to predict the future, developing skills such as business knowledge, communication, and social skills resulting in the ‘business partner’ role emerging (Granlund & Lukka, 1998; Järvenpää, 2007a; Wolf et al., 2015).

With the business partner being considered an ‘ideal’ role for management accountants, studies shifted focus to the journeys of identity work towards achieving the business partner status. This transition has been described as complicated due to accountants being exposed to ‘dirty work’ (Morales & Lambert, 2013), cultural obstacles (Granlund & Lukka, 1998), managerial opposition (Karlsson et al., 2019), and bean counter-anchoring in IT systems (Heinzelmann, 2018). In efforts to circumvent similar obstacles, management accountants have successfully evolved through new authorities reconstructing the identity (Goretzki et al., 2013), and storyable items (Goretzki & Messner, 2019). Moreover, the organizational context has been found to matter for management accountants’ identity work, with factors such as decentralization (Chreim et al., 2007; Goretzki et al., 2013; Granlund & Lukka, 1998; Horton & Wanderley, 2018; Vaivio, 2004; Wolf et al., 2015), cultural interventions (Järvenpää, 2007), culture (Ahrens & Chapman, 2000), and values (Hiller et al., 2014; Järvinen, 2009).

Above mentioned research on management accountants’ identities is largely conducted in settings of ‘traditional’ for-profit organizations. However, interesting findings can be identified when venturing into settings where the ultimate indicator of success is not financial performance. Hybrid organizations offers this characteristic, where there is extant research on management accountants’ roles. Daff and Parker (2021) found that the accounting function was reduced to a support function where discourse is driven by the overarching organizational mission, focusing less on accounting. Daff (2021) identified four emerging themes regarding role perception of the management accountant: “protector”, “supporter”, “innovator”, and “strategist”. The presence of different role perceptions increases the prominence of role conflicts and showcases the unique features of the hybrid sector. Another sector where financial performance is not always the highest priority is the sports sector. Management accountants in this context are subject to unique

forces, affecting the expectations of role and function. Janin (2017) discuss management accountants' roles in football clubs, finding that accountants focus on cost-cutting internally, while playing an important part as intermediaries with financial regulators externally. Carlsson-Wall et al. (2016) find that the position in the league table dictates whether the sporting logic and the financial logic is temporarily aligned. The changing states have implications for organizational behavior, where the concern for financial stability and performance vary.

Van Gennep (1960) introduced the concept of liminality, used to describe a 'subjective state of being on the 'threshold' of or betwixt and between two different existential positions. Researchers increasingly suggest that liminality, i.e., '*neither-X-nor-Y*' or being '*both-X-and-Y*', is not to be seen as a temporary state in the modern organization, rather a permanent state causing a constant liminality among organizational actors (Ybema et al., 2011). Additional research is needed to understand the implications of liminality on management accountants' identity construction and the potential identity conflicts that may arise due to the ambiguous context, with the necessary moderators to manage these tensions. Furthermore, the current gap in research on management accountants' identities in hybrid organizations needs addressing, to deepen our understanding on the hybrid sector and widen the research field of management accountants' identity to capture different contextual factors and environments. Thus, our study focuses on sports organizations, where an ambiguity in the management accountants' identities is caused by permanent liminality. Our study draws upon the notion of liminality put forward by Ybema et al. (2011), while applying Horton & Wanderley's (2018) theory on multiple identities to effectively research the empirical setting. Accordingly, this paper aims to answer:

What implications does permanent liminality have for the management accountant's identities in hybrid organizations and how can identity conflicts be managed?

To answer this question, we collect data from a qualitative cross-sectional field study through interviews with 16 Swedish sports organizations. Conducting interviews with CFOs, we discern how they make sense of their transitioning environment and construct their identities. The organizations consisted of sports clubs, league associations, and federations to understand emerging themes across the different organizations, where clubs differ in the direct connection to playing games and competing. Analytically, we utilize Horton and Wanderley's (2018) theory on multiple identities to examine different layers of identity and how the management accountant moves between these due to liminality. More specifically, we leverage the layers of professional and organizational identities and if moderators, in the form of job discretion and business involvement, aid in managing tensions.

Theoretically, our study further widens the field of research on management accountants' identities, while more distinctively it helps understand how accountants in settings of

liminality shifts between different identities and manage the relating tensions. Empirically, we contribute to a current gap in the growing field on accounting in hybrid organizations, providing learnings of what identities accountants take on in the sports context and how accountants view themselves in sports, where success is not primarily measured in financial terms. The study complements and contribute to previous research on liminality (Ybema et al., 2011) and management accountants' identities (Horton & Wanderley, 2018). This is thanks to the focus on how a permanent liminal state influences the identity construction and management, where theorized moderators are not sufficient to manage conflicting identities.

2. Theory

This section introduces the study's domain and method theories, highlighting social identity theory, management accountants' identities and contexts in transition, before conceptualizing a theoretical framework used to analyze empirical findings.

2.1. Domain Theory

Examining previous literature in the research domain, this section will detail out the developments in the field and what is known about the management accountant's identity work before identifying an existing research gap in need of exploration. First, the identities observed in management accounting literature will be elaborated on while later expanding on factors impacting the management accountant's identity work and identity transitions. Last, previous findings will be problematized, identifying the research gap, and discussing how the contextual setting enables new conclusions about what we know of the management accountant.

2.1.1. Social identity theory and accounting identities

For almost half a century, research has been done on social identity theory, highlighting the tendency among people to sort themselves and others into different social categories (Ashforth & Mael, 1989; Tajfel & Turner, 1985). These categories are mostly based on stereotypical characteristics derived from its members, but perceptions may vary slightly in each member's categorization schema. Constructing categorization schemas serves two main purposes. On the one hand, it allows people to create order in the social environment through a systematic process of defining others. On the other hand, it can provide people with a means to locate and define themselves by structuring the social context (Ashforth & Mael, 1989). Social identity theory claims that "the self-concept is comprised of a *personal* identity encompassing idiosyncratic characteristics (e.g., bodily attributes, abilities, psychological traits, interests) and a *social* identity encompassing salient group classifications." (Ashforth & Mael, 1989) meaning that the social identification process is a perception of belongingness to a certain human aggregate.

Social identity theory nestled its way into the accounting literature in the 1990s, through studies on the management accountant's identity. Early studies established the widely accepted notion of management accountants as 'bean counters', the organizational bookkeepers, and watchdogs, (Bougen, 1994; Granlund & Lukka, 1998; Järvenpää, 2007) engaging in trivial activities with a backward-looking focus. The main output of accountants was to produce timely and accurate performance evaluation reports (Sorensen, 2009). To fulfill these tasks, bean counters relied on accuracy and formality as key characteristics and their responsibilities beyond accounting were few, making wider knowledge of the business operations less relevant. Being a good accountant was

thereby rather about providing the sober and objective perspective in the organization, something that eventually led to the perception of emotional detachment among management accountants (Baldvinsdottir, 2009). Aiming to widen the picture of the bean counter identity, Friedman and Lyne (2001) presents nuances to the public image by ascribing them characteristics such as creative, entrepreneurial, and honest. However, attempting to nuance the identity is not unambiguously positive for accountants as the authors also suggest a narrative around accountants as stifling, harmful to the business, and even corrupt in some instances (Friedman & Lyne, 2001). This was further corroborated by Granlund and Lukka (1998), suggesting that bean counters often face limited appreciation from other professions, mostly evoking emotions of fear among colleagues. The negative image of accountants carries over to their portrayal in popular culture, as they have historically been anchored to the bean counter stereotype unfortunately described as grey and dull personas along with a lack of communicative skills (Jeacle, 2008).

As accounting became more complex during the turn of the millennial, the traditional bean counter role for management accountants became less sufficient for effective business management. Increased commercialization, new ways of raising capital, and more responsive and knowledgeable financial markets all contributed to the development of the new role in accounting, the business partner. To accommodate the increased riskiness of managing accounting, accountants needed to improve their skillset to effectively predict future operational performance, introducing a forward-looking focus to the role, as opposed to the backward-looking focus of the bean counter (Granlund & Lukka, 1998). Focusing on the future required wider knowledge of the underlying business to understand and forecast trends and drivers, increasing proximity to operational managers from the arm's length relationship during the bean counter era. This birthed the title business partner, as a trusted confidant in the organization, instead of the objective eye observing and evaluating from afar (Järvenpää, 2007). Business partners came to be described as more influential in decision-making, demanding better communicative skills and a wider adoption of responsibility in their role (Granlund & Lukka, 1998). Transitioning closer to the business has caused for a higher cross-functional appreciation of business partners given that they are active in their interpretation of the role.

Last, the transition between bean counter and business partner has also sparked the emergence of another type of accountant. In some organizations, a hybrid accountant role has emerged, where management accountants expose some characteristics of both the bean counter and the business partner (Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007; Karlsson et al., 2019; Vaivio & Kokko, 2006). This type of accountant is both a consequence of the management accountant's characteristics and hinders in the identity transition.

2.1.2. Management accountants' identity transitions and the contextual factors

While the need for business partners has grown since the 1990s, many organizations still appear unwilling to adopt the business partner-interpretation of their accountants (Lambert & Sponem, 2012), highlighted by the emergence of hybrid accountants in organizations (Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007; Karlsson et al., 2019; Vaivio & Kokko, 2006). The transition from bean counter to business partner has been described as complex for many reasons e.g., due to difficulties in developing the correct skillset from a cultural standpoint (Granlund & Lukka, 1998), managerial opposition (Karlsson et al., 2019), 'dirty work' hindering development (Morales & Lambert, 2013), and accounting IT systems embedding bean counting characteristics (Heinzelmann, 2018). To navigate these difficulties, management accountants have taken to various types of 'institutional work' or 'identity work'. Goretzki et al. (2013), describe how management accountants through the appointment of an external CFO, re-constructed their bean counter identities and later legitimized a new role in the organization, resulting in an institutionalized business partner identity. On the same topic, management accountants have successfully utilized storyable items in identity transitions by constructing their desired business partner identity together with peers' backstage to 'act out' in the frontstage for other colleagues (Goretzki & Messner, 2019).

Outside of internal factors, studies have examined the evolution of management accountants' identities through organizational arrangements, such as the degree of centrality that cause new ways of interacting and embed identity changes (Chreim et al., 2007; Goretzki et al., 2013; Wolf et al., 2015). Decentralization may also enable proximity between management accountants and operational managers, causing a nested identity where identification is stronger to onsite colleagues than to the management accounting profession (Granlund & Lukka, 1998; Horton & Wanderley, 2018; Vaivio, 2004). In addition, various cultural change interventions have been explored, e.g., structural interventions, systems, new innovations, human resource management, and storytelling (Järvenpää, 2007b). Using both formal and informal interventions, management accountants can be allowed to develop the necessary skills for business partnering, while raising their influence in the organization. Beyond cultural interventions in organizations, the wider cultural context has also been linked to identity work (Ahrens & Chapman, 2000). The professional identities of management accountants are claimed to be different due to what values one prescribes to the accountant's background and characteristics, e.g., German accountants emphasizing their academic achievements as a determinant of knowledge while British accountants accentuate the ability to navigate the political environment.

Moreover, studies have focused on how management accountants' identity work is affected by organizational values and the level of identification with the organization (Hiller et al., 2014; Järvinen, 2009). In public hospitals, management accountants' professional identities were split regarding the current accounting systems, where accountants with a business school- or private sector-background advocated for systems tailored to each hospital, while accountants with no private ideals valued a uniform system for all public hospitals. Similarly, professional identification was studied by Hiller et al. (2014), in relation to organizational-professional conflicts, arguing that the perceived professional prestige could work as a moderator in conflicts where the management accountants would identify stronger with the organization.

Concluding, the identity transitions of management accountants is suggested to be impacted by individual characteristics, intra-organizational factors, and extra-organizational factors.

2.1.3. Contexts in transition and the notion of 'liminality'

Previously, early identity literature in management accounting discussed extensively the static identities of management accountants somewhere on the scale between bean counter and business partner (Baldvinsdottir, 2009; Granlund & Lukka, 1998; Järvenpää, 2007; Karlsson et al., 2019; Sorensen, 2009; Vaivio & Kokko, 2006). Further, modern identity literature has expanded on the evolvement of the management accountant's identity when the external environment has been static, often studied in large, mature, multinational companies (Goretzki et al., 2013; Goretzki & Messner, 2019; Heinzelmann, 2018; Morales & Lambert, 2013). However, little is still known on the management accountant in environments that are not static, rather in transition. One example of such a transitioning environment is what has been denoted as liminal states, i.e., a state of betwixt and between (Van Gennep, 1960). In the liminal state, the management accountant is said to construct the identity through either inside-out identity work i.e., from internal characteristics, or outside-in identity work i.e., from external characteristics (van der Steen, 2022). The author further requests more research on liminality in accounting and how it affects identity work. Nonetheless, studies on liminality have focused on establishing the identity as static, while the identity has been discussed as transitioning in modern identity literature. Moreover, contrary to initial beliefs, researchers increasingly suggest that liminality, i.e., neither/nor, is not to be seen as a temporary state in the modern organization, rather a permanent state causing a constant liminality among organizational actors (Ybema et al., 2011). In permanent liminality, a lasting sense of '*neither-X-nor-Y*' or being '*both-X-and-Y*' (Bamber et al., 2017) prevails, where actors are 'constantly crossing the threshold' (Bamber et al., 2017; Ybema et al., 2011). Such a development in the field sets extant literature in a new perspective, where what was once established may no longer be accurate in the new normality of liminal states even in previously considered static environments. Thus, there is an existing

research gap in current theory in the nexus between the evolving identity of the management accountant, and the new transitional environments, which has the potential to shed a new light on how we think around the management accountant's identity construction.

	Static identity	Transitioning identity
Static environment	Early identity literature	Modern identity literature
Transitioning environment	Liminality literature	Research gap

Figure 1 – Research gap in accounting identity literature

Accepting the notion of permanent liminality, a few new contexts can be put in the spotlight in the discussion of liminal states. One such setting is management accountants in public or hybrid organizations, where the individual is cast between different, potentially conflicting, logics which ultimately adds ambiguity to the role and identity of the management accountant. The public sector, being closely related to the hybrid one, is distinctive in the way it changes the notion of what role a management accountant is supposed to fill. One example of such a setting is in new public management, 'NPM', (ter Bogt et al., 2016), where accountants are made to reduce some of their financial focus for more management support, thus being closer to the hybrid accountants discussed by Karlsson et al., (2019). Järvinen (2009) discusses how shifting NPM agendas affects management accountants' professional identities in public hospitals. The author finds that the shift in the NPM agenda, away from private sector accounting and control methods, may be difficult to accept for management accountants that rely on private sector ideals. In a hybrid setting, Daff & Parker (2021) explored the role of management accountants in non-for-profit organizations. The authors find that accounting has been reduced to a support function where discourse is driven by the overarching organizational mission, focusing less on accounting. Furthermore, Daff (2021) extends the research on varying role perceptions of management accountants, in this case Chief Financial Officers (CFOs), in an NFP setting. The author identified four emerging themes regarding role perception of the professional: "protector", "supporter", "innovator", and "strategist". The presence of different role perceptions increases the prominence of role conflicts and showcases the unique features of the sector. Crossing over to a related hybrid environment - the sport context - a unique setting (Smith & Stewart, 2010) found to be impacted by commercialism and professionalism dynamics (Siddiqui et al., 2019), passionate

interests, variable quality (Smith & Stewart, 2010), competing logics and situation-specific compromises (Carlsson-Wall et al., 2016). Janin (2017) suggest that management accountants have differing roles in the internal and external setting. Internally, accountants focus on finding cost-cutting alternatives around matchdays to free-up resources for player transfers. Externally, accountants act as intermediaries between club management and financial regulators, serving a gatekeeper role to protect management's budgeting choices.

However, while Janin (2017) interestingly highlight the external interactions, where accountants almost are exposed to 'polluted work' (Morales & Lambert, 2013) as gatekeepers for decisions they have little influence over, the paper does not cover the identities of management accountants. This leaves a gap in studies on the management accountant's identities in hybrid organizations, and sport organizations too. Though the difference between role and identity seems subtle, there are some significant variances in meaning and definition. Roles are "conceptions of appropriate goals and activities for particular individuals or specified social positions". Evidently, roles relate to the outcome of one's position, i.e., what one produce in varying forms, and may be on a repetitive basis to form patterns of action or via institutional frameworks (Scott, 2008). Roles may change due to changes in the understanding of actions belonging to a particular group of actors or through the introduction of new external institutional frameworks or templates (Goretzki et al., 2013). While "roles look outward toward the interaction structure in a setting, identities look inward toward the self-definition associated with role enactment" (Barley, 1989, p.50). Roles have several potential ways to affect identities, where one way is through expectations denoting a role being subject to change. However, the relationship between roles and identities is not a one-way street. Practitioners may strive to change their ascribed role to align it with their own identity (Nicholson, 1984).

Hence, this paper aims to widen the research field on management accountants' identity construction by exploring the hybrid setting, through a study on sport organizations. Furthermore, we nuance and contrast existing literature on management accountants' identities through the introduction of the notion of permanent liminality, which contribute to a current research gap in which both management accountants' identities and the environment is in transition.

2.2. Method theory

Research domains with complex environmental factors require a more flexible framework for analyzing management accountants' identities. Leveraging the conceptual model of Horton & Wanderley (2018), we seek to explain how multiple layers of identities creates an ambiguous direction for management accountants' construction of their own identity. The model synthesizes how multiple identities, which the authors categorize into multi-foci (e.g., identities/interests) and multi-temporal (e.g., current/desired identities), can

give rise to identity conflicts and how moderators can facilitate identity work to solve these conflicts. The layers of identities are constructed by how a management accountant views its role in the organizational and professional contexts.

2.2.1. The notion of multiple identities and identity conflicts

Horton & Wanderley (2018) expands on extant research on the notion of management accountants' multiple identities, and further categorize these into two different groups: *multi-foci* and *multi-temporal*. These sets of identities represent different foci and interests and time dimensions. Each foci informs individuals on expectations and interests on their responsibilities and identity in organizations, which ultimately shapes behavior. However, identities can be nested and multi-level, with being nested meaning that identities are, on an organizational and subgroup level, interconnected. The nested structure of multiple identities implies an interdependence between higher and lower order identities in the organizational context. Furthermore, the idea of multi-level concerns individuals' own perception of their identities being linked and contested by the overall organizations' perception of the management accountants' identity. External factors such as dominant institutional logics play an important role in the process of forming intra-organizational identities, hence contextual factors are not limited to internally developed structures and beliefs. As mentioned, Horton & Wanderley (2018) split multiple identities into multi-foci and multi-temporal. While management accountants may possess multiple *current* identities, they may aspire to form other identities in the future. This notion of desirable identities can have an effect on how individuals' actions and behaviors are guided in the pursuit of achieving the desired future. Discrepancies between the current and aspirational identities cause identity conflict, with the inclination to perform identity work if necessary prerequisites are present. Thus, in addition to conflicts in current identities, there is also possibilities of conflict between multi-temporal identities, i.e., current versus aspirational.

Gendron & Spira (2010) theorize self-identity as being made up by several layers (more or less overlapping) of identification, such as one's identity as a partner, parent, worker, etc. Professional and organizational constitute two of these layers. Organizational identification has been defined as the congruence of individual and organizational values "perception of oneness with or belongingness to" the organization, or an affective bond with the organization (Riketta & Dick, 2005). In organizations, there are several identities linked to non-overlapping groups, e.g., management vs. shop floor (Ullrich et al., 2007). Organizational identification serves many useful purposes, as it can be important for employee loyalty, preventing inter-team conflicts due to strong sub-group identification, harmonizing transnational companies and overall organizational restructuring to name a few areas of value (Ullrich et al., 2007).

The professional identity is defined as "an individual's self-definition as a member of a profession and is associated with the enactment of a professional role" (Ibarra, 1999; Pratt

& Dutton, 2000). In any organization, the specific occupation (or profession as we will translate it to) of individuals plays a major part in how they position and define themselves in the organization (Ashforth et al., 2008). In many cases, the professional identification exceeds the organizational context and contributes to how the individual defines itself in general. The authors further argue that professional identification can be important in situations of environmental turbulence where the links between organizations and the nested bases within them continue to be eroded. Clinging strongly and exclusively on to a particular identity may lead to difficulties when trying to exit that identity, such as isolation and depression.

Previous research has suggested that individuals may identify more with either the professional or organizational foci, but Ashforth et al. (2008) suggests that individuals identify with multiple loci and manage significant latent conflict between identities. Professional identities may transcend any given organization, which can lead to the professional identity and the organizational identity to be at conflict. Identity conflicts arise when the “values, beliefs, norms and demands” linked to or claimed by one identity, clash with those of another identity (Ashforth & Mael, 1989). An example of such a conflict can be found when a lawyer maintains its professional standards above his/her employer’s financial interests (Gouldner, 1958).

When faced with conflicting identities, Horton & Wanderley (2018) argue that individuals’ capacity to perform identity work relies on their level of job discretion as a form of moderator. High level of job discretion is described as the ability to “alter the circumstances of their work and can thus be active in adapting their practices to better fit their identities”. Furthermore, the authors also argue that an individual’s behavioral response to identity conflicts is shaped by the level of business involvement that the individual possess, as an additional moderator. Business involvement is described as ranging from the stereotypical bean-counter role to the more contemporary business partner position. The authors suggest that high levels of business development will likely lead to collective identity work and development of new work practices.

Evidently multiples identities can create identity conflict. In this paper, explicit focus is put on the relationship between professional and organizational identities. We leverage the concepts put forward by Horton & Wanderley (2018) on the dichotomy of multiple identities, identity conflict and moderators for identity work in job discretion and business involvement, to discern how management accountants’ identities are constructed and managed in a hybrid setting, namely sport organizations.

2.3. Theoretical framework

Management accountants’ roles and identities in traditional for-profit organizations have been studied in prior research, examining their journeys from the stereotypical bean-counter role to the business partner (Goretzki et al., 2013; Goretzki & Messner, 2019;

Heinzelmann, 2018; Karlsson et al., 2019; Morales & Lambert, 2013). Furthermore, studies have been performed in the public sector (Järvinen, 2009; ter Bogt et al., 2016) and non-for-profit sector (Daff, 2021; Daff & Parker, 2021) on management accountants' roles in the hybrid sector, but little attention have been paid to the identity construction. Furthermore, while prior research handles a changing identity of the management accountant, in 'traditional' for-profit organizations, there is no research on identities in transition within an environment which is in itself changing. Thus, to answer the research question in this paper and to contribute to the existing gaps in research, the theoretical framework has been designed by integrating the concept of liminality by Ybema et al. (2011), the model of multiple identities and identity conflict put forward by Horton and Wanderley (2018) (see **figure 2** and the four distinct profiles of CFOs conceptualized by Daff (2021)). Integrating these will allow for an analysis to be made on how management accountants are able to navigate in a setting which is changing and permanently liminal, while incorporating the concepts of moderators in an attempt to understand how potential identity conflicts are managed.

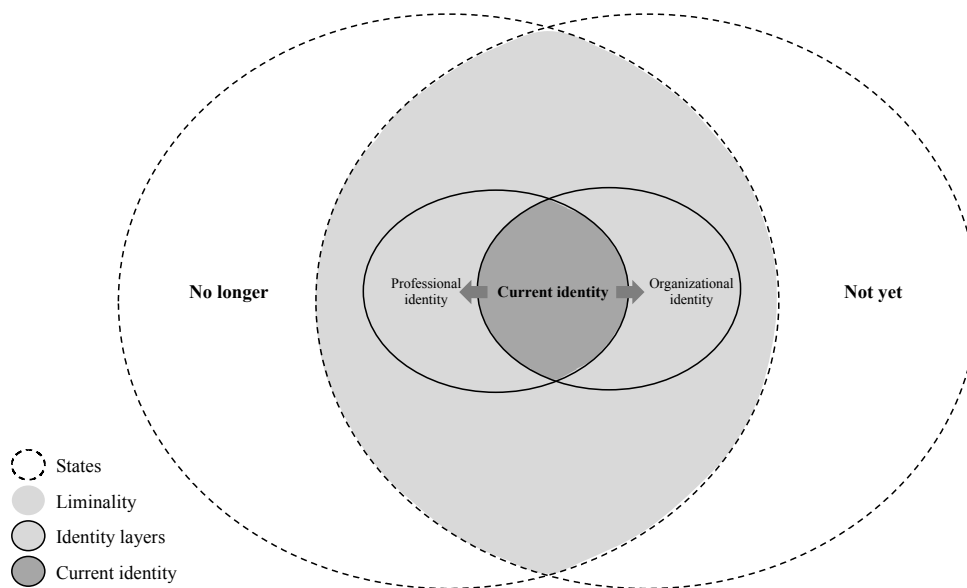


Figure 2 – Theoretical framework

As seen in the figure, the theoretical framework implemented in this study is an integration between multiple identities (Horton & Wanderley, 2018) and permanent liminality (Ybema et al., 2011), where the Daff's (2021) profiles (i.e., Protector, Supporter, Innovator, Strategist) help in explaining the fluidity in identity construction between the roles. Starting out with the external boundaries of the framework, liminality means an ambiguous environment with a neither-X-nor-Y, or both-X-and-Y condition. This impacts the identity work of management accountants, constructing their current identity from a combination of their professional, and organizational identities. Moreover, in the sports organization setting, we argue that the multiple identities predicted by Horton

and Wanderley (2018) will cause tensions between the identity layers as the organization has competing values in the liminal state. Horton and Wanderley (2018) suggest that these are mitigated by a clear job discretion and a perceived business involvement, however it is unclear whether or not these can be used effectively to handle friction between the multiple identities in a liminal state.

3. Method

In this section, the methodology for this study will be explained by expanding on the research design, data collection, qualitative data analysis, and the contextual setting with the help of relevant guiding literature and previous studies.

3.1. Research design

3.1.1. Conducting a qualitative cross-sectional field study

The purpose of this study is to explore the implications of permanent liminality for the management accountants' identities in hybrid organizations and how identity conflicts are managed. Conversely, to acquire insights on these matters, a qualitative cross-sectional field study was deployed. Conducting a qualitative study, as opposed to a quantitative one, facilitates the establishment of an in-depth understanding of the topics discussed in this study (Vaivio, 2008) where the study's answers have the potential to raise new questions around our understanding of existing literature (Dyer & Wilkins, 1991).

In principle, the qualitative research method has been employed across a variety of academic fields, as it enables exploration of complex topics to a larger degree than comparable methods, in this study represented by reflections revolving around the management accountant (Lillis & Mundy, 2005). Further, its iterative structure (Edmondson & Mcmanus, 2007) serves an important purpose in this study due to the limited exploration of the hybrid context in existing literature on the management accountant. Fields with little exploration rarely have perfectly defined concepts, why iterating empirical and analytical steps allows for more accurate conceptualization. As information is gathered, processed, conceptualized, and re-assessed continuously throughout the process, the time dimension enables capturing nuances from early findings that would be lost in a linear process. Given this, the structural elements of the study e.g., interview questions must be adapted continuously once ideas and concepts are generated in the nexus between theory and empirics (Edmondson & Mcmanus, 2007).

In contrast to quantitative methods, three differences with qualitative research are exhibited relating to the iterative nature, hypothesis generation, and empirical collection. To start, the quantitative studies are often limited in depth, as it is subject to statistical methods with little nuance when exploring complex topics (Lillis & Mundy, 2005). Continuing, while the quantitative method requires hypothesis generation from the start of the study, the qualitative method enables exploration of the topic before generating hypotheses, something that is preferable in complex contexts where several explanations are plausible before-hand. Last, the qualitative method typically returns more

comprehensive empirics from interviews, surveys, discussions, and optical observations, a benefit when aiming to garner an understanding of complex phenomena.

Finally, utilizing a cross-sectional field study for insights serves several purposes. First, it enables breadth in the analysis by getting perspectives on the management accountant from various practitioners, reducing the dependence on single observations for insights that may, or may not be inflicted by individual bias. Moreover, the cross-sectional field study enhances potential generalizability of the study's findings, why a sample of 16 practitioners was collected (Lillis & Mundy, 2005). In this way, findings can be compared across various organizations and practitioners, enabling the generalization of findings (Lillis & Mundy, 2005). As the study is strictly qualitative, a smaller sample size is required to corroborate findings, making the cross-sectional study balance depth and breadth in analysis better than surveys, or single-case studies (Lillis & Mundy, 2005). An alternative method for the study with comparable depth, and breadth, would be the multiple case study, however, the authors rationale behind opting for the cross-sectional field study was that the high-variance nature of the studied industry would require a broader sample to generalize insights than the multiple-case study would provide. In addition, given the study's natural time constraint, the additional empirical depth from a multiple-case study would be to the detriment of its realized analytical depth.

3.1.2. Research approach

In qualitative research, the two main approaches that have permeated the field are the inductive and deductive approaches. For the inductive approach, empirical findings are used as the foundation for generation of new theoretical insights, whereas a theoretical foundation is used for hypothesizing under the deductive approach (Lukka & Modell, 2010). Consequently, the research approach must be adapted based on the study topic's need for an empirical or theoretical foundation to generate valuable insights (Eisenhardt & Graebner, 2007). A compromise in between the two approaches is the abductive approach, where theory, empirics and resulting research gaps are produced in an iterative process (Lukka & Modell, 2017). In this study, the abductive approach is utilized to repeatedly adjust the theoretical framework with insights from empirical findings. Enabling flexibility in the theoretical framework construction, empirical interpretation, and hypothesis generation is deemed preferable when studying new contexts where initial perceptions are subject to uncertainty (Dubois & Gadde, 2002). In addition, aiming to understand the social and external environment's impact on identity work, the abductive approach helps by allowing for subsequent adjustments to insights, since interpretations are inherently personal and in need of analytical depth and conceptualization to uncover truths behind them (Lukka & Modell, 2017).

3.1.3. Choosing the empirical setting

In this study, the empirical setting is in hybrid organizations, where the sports context was identified as particularly interesting for reasons elaborated on below. Therefore, the sample consists of data collected from 16 Swedish sports organizations, whereof seven hockey clubs, five football clubs, two sports league associations, and two sports federations. All sports club were, at the time of the study, constituents of the top-flights in Swedish hockey and football. Limiting the study to top-flight teams ensures that the organizations are of comparable size to previous studies on the management accountant's identity, with the smallest football and hockey clubs generating yearly revenues of ~50 mSEK, and ~110 mSEK respectively (EY, 2020; EY 2021; EY, 2022). Moreover, analyzing a sample of clubs, league associations, and federations enable separation of proximity to the sporting results, due to the difference in nature between a sports club and an administrating sports association although both exist in the sports context. The authors have also attempted to gather data from clubs of different sizes and degree of sporting success, in order to avoid bias stemming from these effects in the empirical analysis. In this way, certain factors can be isolated and findings can be generalized to a larger extent. Lastly, a factor playing part in the empirical setting was access to the sports organizations, where the sample has been affected by the willingness to part-take in the study.

When collecting data in the study, the highest employed accountant was chosen in all cases but one. This was because the size of the organizations limited the appearance of formal management accountant roles, whereas the management accounting activities and responsibilities almost exclusively (except one example) fell to the chief financial officer (CFO), in the organization. In this study, the terms management accountant and CFO are thus used interchangeably due to the similarities in intended activities to consider. This simplification is supported by most participants in the study having previous experiences of roles in management accounting, controlling, and auditing.

3.2. Data collection

In our quest to understand the identity of management accountants in sports organizations, we conducted 16 interviews with 16 interview partners over the period March 2022 and April 2022. The interview sample consisted of 11 interviews conducted via the video-conference software Microsoft Teams, and 5 interviews that were conducted face-to-face. Interview partners were, with one exception, the highest employed accountant in the organizations, often the 'ekonomichef' or CFO. All interviews via Microsoft Teams were recorded using the application's own recorder while all physical interviews were recorded via cellphone recorders. Further, all interviews were transcribed using the recordings. The transcriptions, along with the researchers' notes during and immediately after the interviews were included in the data. Moreover, a lower number of complementary internal documents were collected and processed to corroborate findings

from interviews. Lastly, the organizations' annual reports were analyzed before the interviews to acquire an initial understanding of their financial status and guide questions.

The interviews were semi-structured where open-ended questions were asked from a prepared interview guide, plus spontaneous follow-up questions aligned with (Ryan et al., 2002). This allowed for elaborate reflections from interviewees, mitigating bias of the authors' own perceptions, and providing every interviewee with the same structure. Further, the semi-structured interviews are generally preferred in studies where the authors still have limited experience in research because of its relatively low difficulty compared to unstructured interviews (Bryman, Alan, 2012; Rowley, 2012). An abductive process was used for the interview guide, where the researchers continuously reviewed the interview guide to exclude redundant questions and themes (Dubois & Gadde, 2002). The interview guide was initially based on a combination of previous theory and explorative questions, increasing in theory alignment over time as the theoretical framework was adjusted with empirical observations. The researchers discussed the major themes after each interview to effectively guide the remaining interviews. Lastly, the interview guide was adjusted slightly depending on if the interviewed organization was a sports club or association/federation due to the slight variation in operational model.

A full list of the 16 interviewees, their role, and total interview time can be found in **Appendix 1**. All 16 interviews were transcribed and lasted between 60 minutes and 90 minutes, with an average duration of 71 minutes. Before the interviews, a GDPR form, containing security of data destruction upon completion of the study, was sent to each interviewee to sign. During the interviews, both authors participated in the conversation switching responsibilities between asking questions and taking shorter notes. Interviews were driven by the interview guide, in line with the semi-structured approach, where additional follow-up questions were asked when interesting topics and nuances emerged. Interviews started by questions around the individual accountant's background to collect data and facilitate discussion to later transition into questions of their perception of the management accountant's role, their influence in decision-making, the sport, and the organization (for an interview guide example used in this study see **Appendix 2**).

Problematizing the data collection process in a qualitative study, the quality of the data must be considered when drawing conclusions from the study. To its very essence, a study, both qualitative and quantitative, should be replicable by others with the same data set for its findings to be considered reliable (Skärvad & Lundahl, 2016). Maximizing replicability entails staying consistent with the applied method, for every data point to be handled equally. Data quality is analyzed through a categorization into trustworthiness, and authenticity (Bryman, A. et al., 2005). While the former discusses the credibility of the data given the applied data collection methodology, the latter regards the data's truthfulness. In this study, data quality has been considered by transcribing all interviews word-for-word, not leaving room for interpretation in the data presentation in earlier stages than the analysis. Moreover, due to the high variance in the studied context, the

empirical sample was collected from 16 different organizations, reducing the relative reliance on each individual data point for general representation, enhancing authenticity.

3.3. Qualitative data analysis

As concluded in section 3.1.2, this study follows an abductive research method, tinging the data analysis applied throughout. Aligned with the abductive approach, the authors' analyses were formed around partial knowledge, and subsequently formed in a continuous process of theorizing, observing, analyzing, and concluding (Silverman, 2020). Consequently, the study's analysis was considerably different after 5 interviews, and 15 interviews although the methodology remained. Further, this enabled the authors to postpone the research question formulation, as recommended by Silverman (2020), until data had been collected and an initial analysis had been outlined. Thus, both data collection and data analysis were processed iteratively, alongside theory and the hypothesis generation.

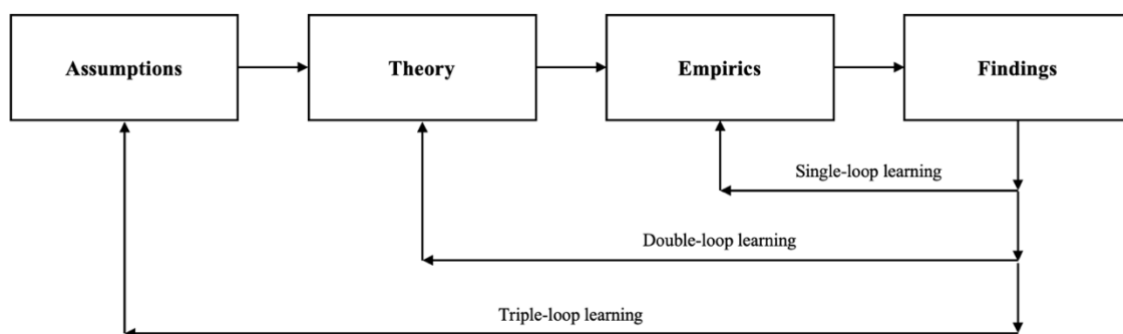


Figure 3 – The iterative process of triple-loop learning Cyert and Marsh (1963)

The iterative process was constructed in line with triple-loop learning (Cyert & Marsh, 1963), as the authors alternated between underlying assumptions, theory, empirics, and findings to develop the theoretical framework, conduct analysis, and spot gaps in current research. As such, while the domain theory was outlined initially, the subsequent research gap, and method theory remained flexible to accommodate for empirical findings guiding the analytical pathway. The triple-loop learning process framework enabled the authors with a critical perspective on the underlying assumptions as well as previous literature, something that was beneficial given the identified complication of management accounting theory in the studied context.

In the analysis stage, the empirical findings were structured along a number of empirical and theoretical themes in order to identity patterns arising between observations. Though, such pattern analysis requires problematization, as conclusions can prove inadequate and of a somewhat presumptive nature (Miles et al., 2014). In the iterative process, the authors worked preventively through discussions around the empirical findings, questioning

theory and assumptions that may have formed perceptions in the patterns. Practically, each additional interview was immediately discussed by the authors to seek both commonality and contrast to previous empirical findings.

3.4. Contextual setting

In the following sections, we will introduce and describe the different contexts that this paper is targeting for the multiple case studies. The sections are indented to provide clarity to the unique environment surrounding sport in the Swedish society. An overall description of the evolution and importance of sport in the Swedish society is followed by an introduction to Swedish sports associations and federations and later, deep dives into Swedish football clubs and hockey clubs.

For a long time, sports have played an integral role in Swedish society. In the early 20th century, the Swedish Sports Confederation was founded with the first organized sports being gymnastics, football, cycling and athletics to name a few (Peterson, 2002). Historically, sports have been associated with a high degree of amateurism, being part of the Swedish welfare model, where everyone are welcome to participate and enjoy the benefits of regular exercise (Stenling, 2014). During the last century, sports have grown into being an embedded part of Swedish culture and tradition and especially during the last several decades, have become increasingly commercialized. Up until 1967, all sports in Sweden were regulated under amateur rules. This has not meant that those sports were not played with immense passion before this change in regulation. On the contrary, the Swedish people have always taken amateur sports as serious as any professional competition. A major shift following this change in regulation was that these sports, which were previously mainly played as leisure activities by unpaid people with supporting voluntary and unpaid workforces, started to become increasingly capitalized. It became more common that practitioners were paid on a part-time or full-time basis, and surrounding personnel, such as coaches, controllers, etc., were also being paid salaries (Peterson, 2002). In 2018/2019, approximately 2.5 million Swedish people were members of sport organizations. The sports with the highest number of active associations, in 2020, are football, skiing, shooting sports, gymnastics, and athletics (RF, 2022). Moreover, an important feature of Swedish sports is that in order to be a member in the Swedish Sports Confederation, and thus eligible for financial aid, organizations that are not structured as non-profit association must be owned by member associations to at least 51% (RF, 2022). This restricts external ownership and capital from controlling Swedish sports organizations, something that is possible in almost all other countries.

3.4.1. Swedish sports leagues and federations

Swedish sports are governed by their respective sports federation, where some of the larger sports have an additional independent governing body, the league association, administrating the professional leagues that clubs take part in. In its essence, the

federation administrates the sport from youth series up to national teams, where clubs pay a symbolic member fee to the federations to participate (RF, 2022). The federations operate with a business model where the main revenues are connected to governmental aid (from the Swedish Sports Confederation and international sports federations), and partner contracts. These revenues are determined by long-term agreements, where they are designed to cover costs relating to the financial aid to members, administration, and personnel. In this way, cash is not generated to stay within the federation, but to be channeled to, and spent by members. For some sports, e.g., football and hockey, the national teams bring in significant commercial revenue from broadcasting rights and ticket sales adding to the revenue base (SHF, 2022; SIF, 2022; SvFF, 2022). In sum, the federations main responsibilities are to administrate Swedish sports, professional and amateuristic, and channel governmental aid to its members.

While the sports federations administrate any practicing of the sport, from children to professional level, the sports league associations only administrate the professional level. Herein lies an important distinction, on the professional level, the federation administrates the *national team* while the league association administrates the *national league*. In order to accommodate independent competition, the league associations handle the administration around the league including scheduling, trophies, referees, league-wide sponsoring, broadcasting rights etc (SEF, 2022; SHL, 2022). The main revenues for the league associations are sponsoring from league sponsors, and broadcasting rights, which are paid out to clubs, net of an administration fee that covers event-related costs, personnel, and travel expenses.

3.4.2. Swedish football clubs

In Allsvenskan, 16 clubs compete over the season, playing 30 games each. At the end of the season, league placements are determined based on the points gained during the season, where the placement can lead to the championship title, European tournament qualification (often linked to additional revenues), playoff, or relegation from the top-flight (Allsvenskan, 2022) (for a detailed explanation of the table dynamics see **Appendix 4**). The league table placement also determines the money received from the league association's sponsor agreements and broadcasting rights, where the club with the highest five-year average league placement (1st being highest) also get the highest revenue percentage, and vice-versa. The difference in revenues from the league association between the top- and second-flight is substantial, with the top flight teams receiving 77% of all sponsoring and broadcasting revenues, and the second flight teams the remaining 23% (SEF, 2022). Further, the association between long-term sports success and financial stability is considered strong (Deloitte, 2016; Dowling et al, 2014; Ernst & Young, 2022; Smith & Stewart, 2010).

Between 2016 and 2021, the average revenue per club in the premier league on the men's side, Allsvenskan, has steadily increased from 96 mSEK to 116 mSEK, resulting in a ~4% compound annual growth rate. The total revenue generated in Allsvenskan during 2021 was 1,858 mSEK (EY, 2022).

Further, looking at the club's aggregated financial statements, a breakdown of revenues shows that the average club generates 17% of its revenues from advertising and sponsoring, 16% from broadcasting rights, 14% from player transfers, 12% from ticket sales, and 28% from other sources. On the cost side, personnel costs make up 59% of the clubs' total costs on average while depreciation and amortization represent another 7%, leaving 34% for other costs. (EY, 2022)

3.4.3. Swedish hockey clubs

Hockey is one of the sports with highest number of attendances in Sweden, where the Swedish Hockey League (SHL) is the premier league in the country, constituted by 14 clubs. The 14 SHL teams compete over 52 games each regular season, where the league placement at the end of the regular season determines if the club is qualified for the playoffs, is required to play in the playouts, or if the season is over altogether (SHL, 2022) (for a detailed explanation of the table dynamics see **Appendix 5**). As with football clubs, there is an association between long-term sports success and financial stability (e.g., Dowling et al, 2014; Ernst & Young, 2021)

In total the SHL generated 1,283 mSEK in revenues during the 2020/2021 season, down from 1,894 mSEK during 2019/2020 due to the COVID-19 pandemic. In the years between the 2015/2016 and 2019/2020 seasons, average revenues per club grew by a ~3% compounded annual growth rate, seeing a sharp drop by 32% in 2020/2021. In the normal 2019/2020 season, the average club generated revenues of around 135 mSEK, down to 92 mSEK in 2020/2021. (EY, 2021)

Further, breaking down the clubs' revenues shows that in a normal season (2019/2020), league partners represent, on average, 29% of total revenues, club partners 21%, ticket sales 20%, food and merchandise 10%, and leaving 20% for other sources. On the cost side, personnel costs make up 60% of the clubs' total costs on average, while depreciation and amortization represent another 3%, leaving 37% for other costs. (EY, 2021)

4. Empirics

The analysis of the empirical data is split up into two parts where the first step is the empirical findings, describing and highlighting different emerging themes identified across the interviews. The second part of the analysis synthesizes the findings via an integration of our theoretical framework, generating insights as basis for the discussion.

4.1. Empirical findings

4.1.1. Role description, tasks, and responsibilities

An important part of how understanding how management accountants construct their identities is to first establish how they think of the role they are supposed to have, what work they perform in practice, and the work they want to do. In this section, we aim to describe the experience of management accountants in sports organizations regarding these topics.

Role description

Diving into the context of sport, the role description of the management accountant does not appear to be clearly detailed out. While there is an understanding on what areas a management accountant is supposed to cover and be responsible for, there is less of a common picture of what activities are deemed appropriate. Due to this unclarity, how management accountants themselves define their role descriptions differ. Shared by many management accountants is the contribution of meritorious experiences and credentials to the role.

Historically, management accountants in sport organizations spent their time on rudimentary bookkeeping activities and some brief analysis for board meetings. This has changed as organizations demand more of a controlling aspect, redistributing the bookkeeping to another pure accountant. If one would dissect the very essence of the role, it is to close the books and deliver the financial reports for board approval. However, to deliver the finalized accounts require that the yearly activities are recorded, recognized, and managed continuously throughout the year before compiled at year-end. In this process, the CFOs have managed to delegate much of the least complex tasks to their colleagues in the finance function, such as scanning invoices and bookkeeping ideally freeing up some time for activities requiring more experience like budget follow-up and liquidity forecasts. Management accountants are now also expected to be more integrated in the organization and in different decision-making discussions with the rest of the management team or the board of directors.

Furthermore, the management accountants are often also expected to handle matters outside of the “normal” management accountant’s area of responsibility. These are usually salaries or other HR-related tasks and administrative or IT related activities.

The description laid out by the management accountants indicates that there are few cases where the role description of the management accountant in a sport organization is predetermined, but rather that they are supposed to fill in a gap in the organization and that the shape of this gap varies across different organizations. While the role of the sport side of the business is firmly determined, the gap which the management accountant is supposed to fill is not limited to what a typical management accountant would do.

Daily responsibilities and processes

Indicated in the previous section, there are different perspectives and circumstances related to the role description of a management accountant in a sport organization. In this section, we aim to describe the relationship between what management accountants are supposed to do and what they actually do.

Daily and weekly activities vary quite a lot according to the management accountants, ranging from keeping track of invoices being paid, meetings with different units, budget discussions, but also unorthodox tasks relating to e.g., IT, HR or even helping in the restaurant in the arena. Especially for smaller organizations with weaker financial muscles, a lot of time is dedicated to liquidity analysis by management accountants, with weekly forecasts of liquidity by predicting future cashflow patterns. The extensive list of activities that the management accountant takes on make it a “spider in the web”, where there are few things it does not do. In summary, a management accountant’s week’s worth of work can consist of everything from handling individual expense receipts for one of the youth teams to analyzing investments in players for the senior team, although less common across the clubs. A management accountant highlights above mentioned elements:

“I usually know that I have a few things to do when getting into the office in the morning. But at the end of the day when I get home, I have not had the time to finish any of these things as varying other things pop up during the day. It is a lot to do, as I want to help the organization and support the people, and ultimately reduces time available for my own tasks. [...] You end up in a supportive role, rather than being proactive and thinking about the future. [...] I am currently trying to digitize the organization through an IT system, but this cannot be done while trying to do other things simultaneously. [...] There is a lot of groundwork to be done” (CFO, Hockey club)

Many management accountants regularly interact with the management team in discussions regarding investments in players or other parts of the organization. The management accountant provides financial material as part the decision-making process. In this way, management accountants are more of a bouncing board in discussions rather than an agenda-setter. The management accountants are seldom influential in the

decision-making themselves, with many arguing that a place at the table and getting the information around the decision is sufficient to not experience exclusion. In some instances, the financial performance is presented by the CEO, leaving the CFO with only supporting responsibilities.

Operationally, the management accountant and the Head of Sports often interact closely in the budget process where the management accountant discuss the board's budget constraints and follow up on the outcome. The most important constituent of the budget work with the Head of Sports is the squad budget, as salaries are the largest cost item. In the squad building process, management accountants contribute with an understanding of the disposable resources and help in the administration such as taxation and work permits. Many management accountants emphasize their importance in these processes, as they help planning the squad building from a budgetary perspective, tracking what player contracts expire after the season, and what financial gap they leave for new recruitments. Moreover, the management accountant and the Head of Sports follow up on the budget for match-related costs e.g., travel expenses, accommodation, equipment, etc. Strategically, the management accountant also attends board meetings. Depending on the club's size, the management accountant and the Head of Sports may also be part of a separate strategy group often together with the CEO and the Head of Commercials. In these meetings, the management accountant interacts with the sports department but only in matters relating to the organization's financial constraints.

The management accountant from a MA's perspective

Having established what management accountants are supposed to do and what they actually do, the following section will shed light on what management accountants in sport organizations want to do and how they describe the ideal management accountant in this context.

Overall, management accountants express that forward thinking, ability to perform scenario analysis, and being integrated into the organization are some examples of what capabilities an ideal management accountant in a sports organization should have. The management accountant needs to be thinking ahead and show the way forward regarding strategic decisions while presenting financial outcomes from different alternatives. The role has shifted somewhat from not only being about accounting for the past, instead it is about working together with the management team and make decisions that push organizations forward. When presenting financial matters to e.g., the board of directors, an understanding between the numbers and what people are doing is deemed necessary to help explain the different outcomes. At the same time, several management accountants highlight that thoroughness and attention to detail, awareness and knowledge about rules and laws are deemed necessary traits of a management accountant. Furthermore, endurance and lack of ego is required to perform repetitive tasks, as many tasks are seen as trivial and monotonous with weekly or monthly reoccurrence.

Additionally, a management accountant is expected to balance several responsibilities while thinking about the medium- and long-term, highlighting the complex role of the management accountant. The medium-term concerns everything happening within the current season, with the long-term relating to the future beyond it. Management accountants want and need to understand the linkages between actions today and outcomes in the different time horizons.

Sound communication and being socially adept is also mentioned as crucial elements in the work of the management accountant. Being able to translate the financial lingo to a level where the people working in the bar, or an arena technician can understand the implications on financials from different ways of working is a crucial step to lead the organization forward. Additionally, if management accountants become too disconnected socially to the organization, difficulty will arise when wanting to talk numbers with other units as the social barrier is too high.

The sport context shifts focus from the traditional shareholder value perspective, towards winning games and developing elite players with profits not being the highest priority. However, the management accountant needs to manage the tendencies to go over budget from the sport side regarding investments. It lies on the management accountant's shoulders to educate people in the organization about reasonable management of expenditures and to maintain financial stability.

4.1.2. Relation to the organization

Moving from the individual level, management accountants make sense of themselves and their existence through their environment. Discussing the organization and the management accountants' relationship to it, linkages, or lack thereof, can help explain how management accountants construct their identities. In the empirics, linkages with the organization were established through two emerging themes: a greater mission and pride. These are elaborated on below.

Greater mission

Many management accountants in sports organizations were previously prominent accountants, successful local entrepreneurs, or locals with international experience from multinational companies (as observed in **Appendix 3**). Thus, an attractive proposition needed to be made for the management accountants to seek employment elsewhere. It is suggested among the management accountants that one point of attraction beforehand, was the strive towards a greater mission. Sports organizations play a unique role in society with impact spanning wider than most organizations. Being an important and natural part of a city's daily life, where people construct their own identities around being a supporter to the club and structure their lives around next week's game is a flattering position for an organization, and a position of high status. The community around sports organizations means that they impact numerous people, something that is especially apparent in smaller

Swedish cities that are often said to '*live and breathe the sport*'. For the community, the club is not only its sporting performance, but a joy-giving weekly activity, a meeting place for friends, a place for children to get exercise and a complementary upbringing, a place to do business, etc.

Working for an organization with this footprint is what attracts many management accountants and enable them with a societal impact that their previous organizations, albeit larger in size, cannot match. As one management accountant adds, when the club releases financial information it always ends up on the first page in the local newspaper the following day, a rarity among organizations of similar size. Several management accountants mention a sense of respect for the club and its shield, both towards their community and for their dedicated colleagues. This is true even for the sports associations, that, although they lack the direct relationship to the sport they work with in terms of winning or losing, experience a strong attraction for the cause they work for, and the amount of people affected by their actions.

“It is an important part of our society overall. Sometimes I think about working for the Red Cross or something similar but Swedish sports are just as important. It moves a lot more people and that is why I like to work in this type of organization, it gives so much back to the people.” (CFO, Association)

Nonetheless, the sports organizations' effect on society and their communities are not the only missions that compose the management accountants' reflections. Some management accountants highlight that although the sport was not the main attraction point, introducing the passionate reality that employees of sports organizations are exposed to. Thereby, although you are not attracted to the organization by interest in the club and its mission it could still be the reason you stay. In these cases, the greater mission of striving for sporting success is what drives and motivates the management accountant.

Having clearly defined purposes results in the employees in the organization sharing a direction, revolving around the societal impact and the club's sporting success. This creates an important aspect of the culture in sports organizations, team spirit. When employees are aligned, an encouraging environment is created, where people selflessly help each other. In many cases, this is described by the management accountants as the locker room-values spreading from the players up to the office sharing a common desire to drive the organization forward. This feeling is further fueled by the sports department and the player squad in many cases being good at recognizing efforts from the rest of the organization.

Pride

A related factor to the greater mission is the pride of working in an organization with an important position locally that impacts many people. A large local interest drives both publicity and recognition for the management accountant, where many CFOs emphasize identity markers as cars branded with the club's crest, and representation at partner events.

Even in the private setting, several management accountants note that they may be approached by locals while out grocery shopping, and that friends and family frequently ask questions around their work, although their previous experiences from far larger companies went largely unnoticed. For many employees, they are in the position to influence the club that they grew up supporting and still has strong connections to together with peers. All factors above are mentioned as counterweights to working late hours and devoting spare time to work. As one management accountant puts it:

“It is a great pride to work in the club that I have supported my whole life and that is what makes it worth it. I never feel that it is tough to work even though I can work 50 or 60 hours a week, or if we lose four consecutive games and everyone [supporters] wants you to resign. Then it is still very fun to work with these challenges in troublesome times and when it eventually turns from bad to good you feel so much joy and pride to be part of this club.” (CFO, Football club)

Nonetheless, evidence would suggest that the connection from an early age and liking of the sport is not crucial to the sensation of pride. For many, building something around your community strengthens the club’s core and creates a togetherness for the employees. For smaller clubs, this is often linked to an underdog-mentality where the club competes with less financial resources than the larger clubs, having to rely on local players and the own academy. For larger clubs, some of the pride is driven by working for an organization with a long and successful history, linking pride to a trophy cabinet.

Further, pride is also developed organically from the exclusivity that comes from working for a sports organization. Many highlight that there are only a limited number of jobs as a CFO in a Swedish top-flight sports organization, being only 14 clubs in the SHL and 16 clubs in Allsvenskan. Inclusion in a group of a select number of people is then driving some of the pride for management accountants working in sports organizations.

4.1.3. Relation to the sport

The sport context creates a unique environment which ultimately affects how management accountants can conduct their work. From our empirics, it is apparent that the sport context is primarily distinctive in three areas, passion management, sports-related risk, and commercialization and professionalization.

Dealing with the passion

As a management accountant in a sports organization, you are exposed to your own passion to the sport, your colleagues, and the club, as well as the passion from the external environment. From the internal perspective, you must distance yourself from much of the passionate aspects of the club. In contrast to how coaches think about the game practically all year round, management accountants need to look forward no matter if the team just lost or got eliminated in the playoffs. In some cases, the finance function in the

organization needs to act as a counterweight to the intense passion expressed by other parts of the organization, as an interviewee explains:

“I think people are more supporter-oriented in other parts of the organization such as the communication function [compared to the finance function]. They have a stronger connection to the supporters while we try to be a bit boring and conventional. [...] We are visible in the office, serving as a mainstay and a process and I think it is important that we keep that position in the long run. If we would become supporter oriented as well, it would impact our work quite a lot and I think the balance would be off. We need to be grounded and say ‘no’ in some situations since it is our responsibility that everything is done in the correct manner. [...] The processes need to work in this environment, when the passion risks dragging you along in many directions.” (CFO, Football club)

Keeping a distance to the passion does not only help in not being carried away in emotions when making decisions or create a mental barrier to the hardships of losing games, it also helps maintaining a sober judgement of organizational performance outside of the sports. While the team may have lost the home game, the management accountant should distance itself from the notably worsened mood in the office after the loss and recognize that other parts of the business performed very well during the game, e.g., the bar in the arena which exceeded its sales target. However, contradicting this, is the notion that you need to keep some type of passion in the organization and show interest in the sport to gain the management’s, and board’s respect. Any industry most certainly requires the management accountant to understand the business to be effective, though the repercussion of abiding is claimed as fiercer in sports. If the management accountant lacks passion and knowledge about the game, he/she will quickly lose legitimacy and confidence from the board and management team. The counterargument to the opinions of the management accountant will be that he/she don’t know the sport and hence can’t comprehend what is needed to win or what it means to lose. As mentioned, the passion and emotional factor amplifies the resistance when one is not connected to the sport. Additionally, management accountants emphasize consistency in evaluation processes in the strategic setting while also having a high integrity, arguing objectively and convincingly should overinvestment at high risk be proposed. One management accountant describes the frustration related to the discussions around squad investments:

“[When the sports department decides to sign players although finances are slim] I have checked several times if they teach Magic 101 at the university, because that is what you feel is needed sometimes. Luckily, with experience you become good at patching things together, but you need a good relationship with your auditor to always stay within your boundaries. [...] As our finances always balance on the edge, a small investment carries so much higher risk than for the larger clubs. This creates substantially more work for me at year-end to make everything balance” (CFO, Hockey club)

Although agreeing with previous empirics, some management accountants emphasize the importance of the distance not interfering with staying true to the mission and forgetting what a sports organization strives after. Financial performance and sport performance is

usually quite highly correlated but good financial performance in isolation is not the ultimate measure of success. If clubs are profitable but end up in the bottom of the league or knocked out in the playoffs, consensus would still be that the club is failing. Understanding this hierarchy becomes more important when analyzing the stakeholder map of sport organizations and more specifically the relationship with their members.

In interactions with the external environment, management accountants are exposed to passion from mostly their members. This is a critical factor due the government structure of Swedish sports organizations, being 51% owned by membership associations. The environment that is created through this rule has some implications. Compared to a traditional organization where the individual shareholder has little power to enact change and put pressure on the management team, members in sport clubs can form alliances via the shared passion for the club. Alliances being formed increases the power of the members and can cause significant disturbance in the organizations and tension. Management accountants therefore need to gain the trust of members, be aware of their opinions, and communicate carefully in presentations and financial forecasts to avoid negative external pressure and enable more peaceful work. This factor has become increasingly important in recent years, as members have enhanced their knowledge in sports finances substantially and demand higher transparency.

Sports-related risk

Another important aspect of how management accountants reflect on their profession is the inherent risk in working in an industry where the main assets are humans. The human unpredictability induces risk to the assets' revenue generation-capability, since humans can perform worse than projected, get injured, cause conflicts etc. This is exacerbated by sporting success being linked with financial benefits where many management accountants argue that sporting success usually give the luxury to spend time planning. A management accountant describes the complication:

“Our assets are people and people are bound to be unpredictable and prone to error. We may believe that we have the world's biggest talent in our academy with the potential of generating a 40 million [SEK] transfer fee to our finances, but if he gets 20 games in the first team and only scores 2 goals then the economic potential is reduced substantially. The same goes if the team plays poorly during the first, say 11 games of the season, then our players will be less attractive to other clubs, our games will be less attractive to our supporters, and our advertising spots will be less attractive to potential partners resulting in a considerable drop in our revenues compared to budget.” (CFO, Football club)

For smaller sports organizations, liquidity management is crucial, making unpredictable short-term changes specifically risky. During the season, matchday sales are an important part of generating weekly cash flows and ensuring short-run liquidity. Crowds often increase (decrease) with good (bad) performance, making a lasting win-streak healthy for the short-term liquidity, while a losing-streak can harm the short-term liquidity. Thus,

depending on the team's short-term performance, the management accountant can be stuck chasing financing options to cover expenditures, or get time to focus on planning.

Moreover, the sports related risk is not only linked to the individual game but also the league table placement at the end of the season. In hockey, many clubs structure their budget around a zero net result after the regular season, earning potential profits during the playoffs if the club is among the top eight teams. Management accountants in hockey highlight the disparity between winning the championship or being relegated, where relegation results in a revenue drop of ~40 mSEK, while winning the championship generates substantial profits. In football, the variance is not as high given that all clubs play the same 30 games, however, being relegated means an expected loss of ~9 mSEK in revenues. Such large differences in financial outcome depending on clubs full-year performance sometimes give rise to gambling-like behaviors, management accountants suggest. Should the club be relegated, the management accountants' own salaries and employment are often at risk, since the large revenue drop must be compensated by a corresponding drop in costs where salaries are the lion share. Herein lies an interesting dynamic, where the return on the club's investments pre-season is exposed to substantial risk and variance.

However, the unpredictability of humans does not only hamper the revenue generation of sports organizations, but it also aggravates strategic planning. Interviewees express frustration over the event-driven sport spurring shortsightedness where weeks look very different after a win and a loss. This leads to difficulties planning in the short-, medium-, and long term. Many describe a continuous repetition of new strategic initiatives being presented and scrapped due to unforeseeable events as player illness, injuries, or conflicts leading to the management accountant being 'stuck in the tumble dryer'.

The shortsightedness of sports organizations is thus a serious complication to how the management accountant can perform his/her role and work proactively with forward-thinking. This illuminates a struggle in the role where it is both needed and difficult to plan forward, where several scenarios must be considered and forecasted where only one can be implemented. Not only is the planning affected by potential damaged assets, but also an external factor that is not existent in other organizations, to win or to lose. Sporting outcome in the individual game is almost uncontrollable for a management accountant, yet it heavily influences how they work and what they need to focus on.

Commercialization and professionalization

Moreover, a key challenge is to handle the increasing commercialization in an environment born out of voluntarist values. Interactions with the organizations' members is subject to tensions as members often strive to protect the tradition of voluntarism in the organization in efforts to keep out other interests from the club distorting focus. However, for the sports organization, commercial agreements allow financing of many of the social activities that are important to the community. As one management accountant explains:

“The more we commercialize, the more hardcore supporters we lose. They hold some sort of grudge against everything that involves money. For example, every other year we have arranged a game where we play in our traditional, founding colors, and that is a commercial choice but also an emotional choice to do so. However, this splits the hardcore supporters so much that they do not sing or cheer or even show up at all although they are usually so passionate about these colors. It is such a difficult balancing act because on the one hand it is in its full right a business but on the other hand, what we deliver is not just an experience to buy but so much more. We do not just raise and educate hockey players, we raise people in all our youth teams. We must dare to increase the commercialization long-term so that we are not just our men’s- and women’s team but can also financially support our youth section that contributes with so much communion.” (CFO, Hockey club)

Another one of the bigger challenges for sports organizations is the transition from the small, amateuristically driven organizations to more professional ones. Historically, many clubs have been permeated by people lacking clear responsibilities, credentials, characteristics, and skills to perform work successfully. In the amateuristic organization, effort and engagement is valued before impact. Due to low financial competence in the organizations, suboptimal financial decisions have been e.g., the youth section not immediately reporting income and expenses worsening working capital management; trading sponsoring in exchange for low-usability products; or sweetening commercial deals with free tickets leaving some arena capacity effectively worthless. Financial illiteracy has raised demand for management accountants’ communication skills where many employees need continuous reminders, and concrete examples to understand how their work impact the financial statements. With strong amateurism and long tenure for key individuals, old processes have proven hard to change, why some management accountants argue that you must remove the organization’s ‘wet voluntarist blanket’.

Recent years has seen the clubs starting to undertake a professionalization journey due to digitization opportunities, requirements from governing bodies e.g., UEFA, and COVID-19-induced financial constraints. Consequently, the organizations have begun shifting in people with higher education, certificates, and more business experience in key roles while terminating low contribution employments. From a management accountant’s perspective, this development is administratively positive, and a condition for their own employment although, many concede that some club spirit has been lost when removing voluntarists and people with long club experience. However, the journey is far from completion, with many management accountants arguing that while the clubs have grown substantially on the sports side, the rest of the organization has not followed suit. An example is how financial illiteracy does not only delay development, but there is still a low understanding of the finance functions work and how much effort there is behind the year-end statements.

4.2. Framework application

4.2.1. Four management accounting roles

Gathered from the empirical data, four emerging profiles contribute to the current daily responsibilities and activities of management accountants in sport organizations. The four profiles identified are the Supporter, the Guardian, the Professionalizer and the Strategist. Depending on the context and present need, the management accountant shifts between the different role to satisfy the demand.

First, the Supporter acts partly as the typical accountant, providing financial material as basis for decision-making processes. Financial material can be simple calculations of scenario analysis for different investments, breakdown of game-related revenues such as ticket sales, and crucially, budgeting. The role of the Supporter is not limited to the strategic context in discussion with the management team and the board of directors, but can also be found in the operational context, in the form of taking on tasks outside of its assigned areas of responsibility. These tasks can relate to HR, IT or other practical matters related to the office. In the extreme case, the Supporter may even help in the bar of the arena with selling beer. Also, due to the low financial knowledge in the organizations, the Supporter often educates colleagues and utilize communication skills to simplify financial concepts. Further, the Supporter is also expected to lift up the morale in the office when needed, by disconnecting momentarily from the passionate element that is affected by e.g., a lost game.

Second, the Guardian defends and ensure financial stability in the organization. It makes sure that the ongoing operations and potential course of actions do not jeopardize the financial well-being of the organization, both in the short-, medium-, and the long-term while larger emphasis is dedicated to the short- and medium-term, due to the unpredictable nature that the organizations find themselves in. The Guardian communicates and explains the organization's current financial risk profile to the management team and the board of directors, providing arguments and information on what can be done going forward and what risks are present. The Guardian must in certain situations pull the reign on the sport side, when passionate interest dictates the mood and extreme short-termism dominates other logics, and act as a brake for unhealthy and unnecessary investments.

Third, the Professionalizer is closely connected to the operational context, where it dedicates time to look over and improve current activities and processes with the aim of increasing efficiency. However, compared to the theoretical framework's Innovator role, the Professionalizer does not focus on improvements with impact that drives the organization into a new frontier, rather getting the organization's systems up to the speed of comparable organizations. This means implementing functioning IT and business systems, refining and changing established role descriptions, and eliminating outdated

legacy processes. Thereby, the Professionalizer is not forward-looking per se, as an Innovator would, but instead making sure that old mistakes are avoided.

Fourth, the Strategist dedicates a lot of time on forward-looking activities, such as forecasting budgets beyond the current season. The Strategist can also think further into the future, beyond the current season, and think about what the organization should aim for and work towards, breaking the objectives down to tangible targets and KPI's. Often thanks to long tenure and meritorious experiences, the management accountant's voice in the management and board room is valued and the value is not only limited to providing financial material, such as the Supporter. While he/she may leave the ultimate decision to the CEO or another executive, the Strategist is involved in evaluating different alternatives or possible scenarios. The Strategist may for example be involved in calculating the expected value of different business ventures, or other investments via e.g., sensitivity analysis.

4.2.2. The liminal state in sports organizations

From the empirics, the management accountant has been shown to reflect around topics of roles, tasks, and responsibilities; relation to the organization; and relation to the sport. When distilling the empirics from section 4.1.1-4.1.3 and the contextual setting from section 3.4, three different states emerge that the management accountant must attend to daily in a sports organization, as depicted in **figure 4**. First, the cyclical nature of the sport providing constrained predictability, second, a strategic component providing the complexity and uncertainty in future outlooks, and third, improvisation providing uncertainty and unpredictability. In the middle of these three states is the management accountant trying to manage all while cast in between them. Historically, the sports club has been permeated by the cyclical and improvisational states, while the strategic has increased in importance following the sport's commercialization putting more emphasis on strategic revenues such as player transfers and partnerships. Federations and associations' improvisational states vary from the clubs' while they attend more closely to the cyclical and strategic states.

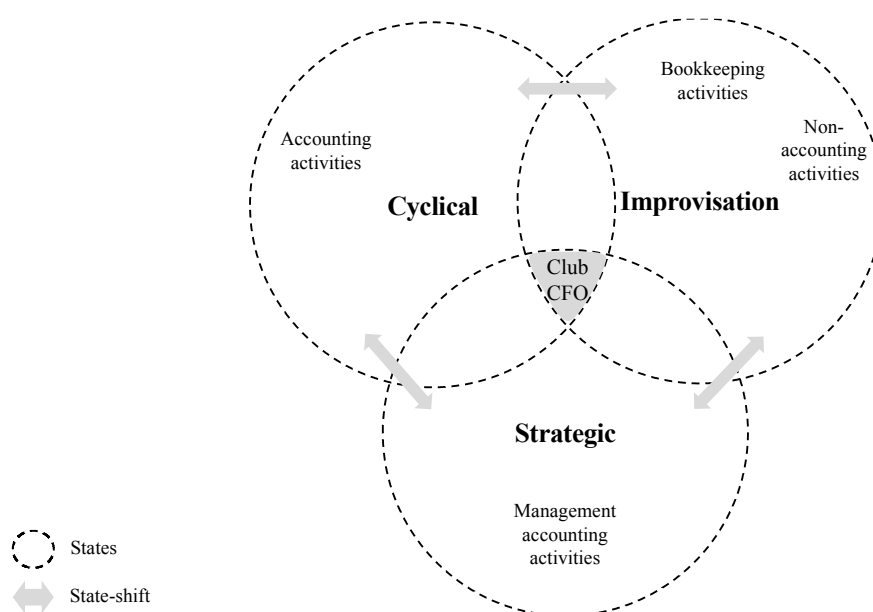


Figure 4 - The liminal state in sports organizations

In practice, the cyclical nature of the sports industry creates a sense of predictability among management accountants, where the conditions are set in stone from season to season. Thus, the management accountant has a relatively trivial budgetary planning process including bookkeeping, budgetary follow-ups and liquidity management, where little development is expected. However, having clear constraints in the number of games played, arena capacity etc., creates a discretionary revenue pattern, adding pressure on taking drastic measures when performance is not satisfactory. Thereby, the management accountant must be attentive and prepared to perform routine tasks while increasing the focus substantially when large deviation in outcome is at risk.

As stated, the commercial development of the sport has increased the importance of long-term strategic thinking for the management accountants where planning goes beyond the seasonal perspective to a two-to-five-year horizon. Here, the management accountant must lift their heads from what happens in a particular game, or a particular season and consider how partnerships with local businesses can be developed and increasing in value, how the player portfolio should develop to generate transfer revenue in the future, if the organization can find other revenue sources such as equipment/asset rentals etc. or capitalize on European tournament participation. Consequently, focus is drawn away from cyclical, defensive activities with little incremental improvement and closer to the strategic, offensive activities with potential of impactful improvements for the organization. These activities are all more aligned with the expertise that the management accountants in sports organizations have garnered throughout their careers, and where they can leverage their experiences. Nonetheless, while impact has large potential in the strategic states, uncertainty in the expected outcome is high.

However, short-termism of the sport brings meaningful unreliability and unpredictability through its randomness. Such an event-driven nature causes shortsightedness in the organization, disrupting both cyclical and strategic planning into the improvisation state. Here, the management accountant is expected to quickly adapt to new conditions in the short-term both in its own function and other function. This way, the management accountant may have to switch focus to revise own budgets on short notice, attend to finance colleagues to relieve workload, or be on bar-service for the game. Not only is improvisation a critical state to attend to from a practical perspective, but it is also largely expected by the rest of the organization, where everyone should contribute with the same amount of effort and devotion. Moreover, in the improvisation state the management accountant's impact is direct and tangible, where feedback on the outcome is immediate e.g., seeing a player transfer materialize, or selling ten-thousand worth of soft drinks and hot dogs on a game night, as opposed to the cyclical and strategic states where feedback is intangible short-term. Because of the improvisation's immediate tangibility, it drives excitement and passion for the management accountant.

In these states, there is also a notable difference between management accountants in sports clubs, and management accountants in associations and federations. While clubs are exposed to an event-driven nature because of their proximity to the games, associations and federations have a natural distance to the sport they administrate. Thus, the shortsightedness is less apparent when events such as wins, losses, injuries, and conflicts are separated by another step, administrating sport rather than being in direct connection to games. This makes the improvisation dimension of the management accountant in an association rather be driven by heavy workload that needs managing with a lower degree of uncertainty. Thereby, focus is closer to the strategic and cyclical states where impact is intangible short-term, but noticeable long-term e.g., at the end of a project implementation, driving less immediate excitement.

From a personal perspective, the management accountant should therefore focus on the cyclical, strategic, and improvisational states. This entails being in the cyclical states considering trivial and predictable activities with little variation; contemplating the long-term development of the organization permeated by high uncertainty; and quickly improvising both in accounting-related and non-accounting related activities short-term. All of this, while never fully leaving the other states. In this way, the management accountant constantly see focus being drawn in various directions and remaining in the mind even when attending to one of the other states. This creates a permanent liminality where the management accountants are all three states at the same time, with varying degree of focus and where there is continuous change in the direction of the states.

4.2.3. The current identity and identity conflicts

In this section we will utilize our theoretical framework (section 2.3) to methodically analyze each identity layer and potential conflicts with base in the empirics presented in sections 4.1.1-4.1.3.

The professional identity

In the operational context, many management accountants value attributes related to the Supporter, such as thoroughness, awareness of rules and regulations, and systems which all are backward-focused and closely related to the bean counter stereotype. As there is a described financial knowledge-barrier in the sports organizations, social skills and clear communication is valued highly among the management accountants to first educate colleagues and later follow up on improvements. While not identifying with the related responsibility, the management accountant feels obligated to modernize the operations, through the implementation of new ways of working and contemporary systems, in line with the role of the Professionalizer. While the management accountants take on the roles of the Supporter and the Professionalizer, they drift away from their professional identity and become closer to regular members of the organization. Many management accountants have developed the necessary characteristics to enact the roles of the Strategist through their previous experiences as audit consultants, entrepreneurs, CFOs, and in academia, though unable to fully immerse themselves in the identity, in sports organizations. Instead of acting as the Strategist in the operational setting, the management accountants seem to move towards a lesser role for the time being. Being one of the few people with a strong business background in the offices of sports organizations, many management accountants are forced into adopting a wider role definition than in a commensurable hybrid organization.

In the strategic setting, in interactions with the rest of management and the board, most management accountants argue that the role of the Guardian becomes important, as the management accountant need high integrity to keep the financial questions and constraints on the agenda. While being a brake in the organization is an important responsibility of CFOs in any organization, integrity, and the ability to convince whilst remaining objective become critical in the presence of passionate interests. In this case, the management accountant's professional identity is more aligned with the necessary role, as it confirms the financial concern that management accountants are deemed needed to possess. Furthermore, there are several management accountants who argue that they are cast between the roles of the Strategist and the Supporter in this setting, being involved in the discussions on strategic matters, albeit on a more supportive level. Some identify themselves more as Strategists, highlighting forward-looking as critical characteristic of a management accountant and an understanding of the sport and its drivers in combination with a developed intuition for cause-and-effect. However, they are seldom fully able to align their role to their identity, due to limited mandate to be more proactive and strategic.

The organizational identity

Moving to the next foci-layer in Horton and Wanderley's model, the management accountants construct their organizational identity through their ability to connect to the organization. Most management accountants emphasize the organization's mission as a critical reason to why they were attracted to the organization and choose to stay over time. Moreover, there is a strong sense of pride among the management accountants connected to their status in the local community, exclusivity, publicity, and previous support for the club. Many also associate the organization with strong comradery, encouragement, and thoughtfulness, seeing the team spirit from the locker room transitioning up to the organization's office. Together, these identity markers create a solid foundation for the management accountants to build their organizational identity from.

Like with the professional identity, it seems that there is a disparity between the organizational identification in the operational setting compared to the strategic setting. In the operational setting, showing enthusiasm for the organization is a balancing act where the management accountant must possess the enthusiasm to encourage and give colleagues affirmation. Further, the interest and curiosity for the sport must be shown to get acceptance, while the sporting outcome cannot impact the daily processes meaning that the management accountant is enthusiastic up until the game has ended, where he/she has to be the first person to move on emotionally from the result. In the strategic setting, the management accountant must expose an interest and understanding for the sport to get acceptance, while simultaneously being completely distant to its passionate and enthusiastic nature in the discussions. Thus, the management accountant ends up in a limbo, where the organizational identity is partly suppressed in the strategic setting, while a combination of suppression and connection is apparent in the operational setting.

Identity layer frictions

The previous sections highlight and explain the unique context which the management accountant must navigate within. Evidently, compared to a traditional organization, a management accountant in a sports club is exposed to significant forces that may pull the professional in different directions, affecting the ability to perform identity work. The cyclicity and level of improvisation that the management accountant is exposed to significantly affects its current professional identity. The environment generates an extreme short-termism mindset in the clubs, where friction is created when the cyclicity and need for improvisation interferes with the management accountant's ambition to work methodically and strategically. This pushes the management accountant away from how it perceives its role in the organization, as it partly blocks the focus of the professional from dedicating sufficient time and effort to long-term planning and strategizing and the role enactment of the Strategist. With a string of poor performances, the urge to take drastic measures increases dramatically. In these cases, the management

accountant is expected to lead the people forward and encouraging them to shake these negative feelings off, in line with the Supporter role. The cyclicity in the context exacerbates this pressure. On the contrary, if the club is winning a lot of games and seem unstoppable, the management accountant is expected to be the voice of reason, limiting the risk of getting carried away with the leadership of the organization, in terms of maintaining reasonable levels of spending and investments, like the Guardian. The dynamic balancing act in the organizational identity can be difficult to control, which adds to the complexity of the role.

Furthermore, frictions in the current professional identity of management accountants in sport clubs arise due to the exposure to a large amount of dirty work. As part of the role, the management accountant is expected to be prestigeless and be approachable to varying types of tasks outside of its usual areas of responsibility. This expectation is rooted in the collective values which permeates the clubs and creates a strong organizational identity. To succeed in the organization, this strong organizational identification must be possessed by the management accountant, which in turn allows the individual to go beyond its role to help the organization in any way it can. Clearly, the organizational identity and professional identity of the management accountant is at conflict.

Diving into the internal organizational setting, the management accountant is faced with a dynamic friction between how the professional and organizational identity affects its way of working. The balancing act is explicit when the management accountant is interacting with people on the operational level of the organization, and when it is involved in discussion with the management team and board of directors, i.e., the strategic level. In the operational setting, the organizational identity becomes prominent as mentioned earlier. The management accountant allows the professional identity to be somewhat suppressed. In discussions higher up in the hierarchy of the organization, the management accountant's professional identity becomes more prominent, limiting its opinion to matters relating strictly to the financials. There is an understanding from the management accountant's perspective that it cannot interfere with the sport side and involve itself in discussions relating to e.g., which players to invest in. On the one hand, the gradual suppression of the professional identity on the operational level and on the other hand, the increased prominence of the organizational identity in the strategic setting, creates a situation where the management accountant's view of its overall identity becomes diffused.

The current identity

Concluding, the management accountant continuously re-constructs its current identity with some combination of the professional and organizational identity when moving along the different dimensions and faced with various activities. As the permanent liminality diffuses focus, the sense-making process must be continuous and iterative in order to manage the situation. Therefore, the current identity of management accountants is not a static one, prolonged through the navigation of its liminal environment, but

instead a fluid identity subject to unceasing sense-making and balancing of different identities.

4.2.4. The aspirational identity and identity conflicts

Having analyzed the current identity and its conflicts, this section will expand on how the aspirational identity relates to the current identity and the conflicts arising between them.

In the operational context, the management accountant's aspirational identity pulls the individual from the people in the organization and establishes a border between what the management accountant can help with and what is clearly not within areas of responsibilities. The desired identity demands more autonomy from the people in operations. Clearly, the aspirational identity pulls the management accountant away from the Supporter and the Professionalizer roles as they often bring along a lot of additional activities for the individual. In the strategic context, the management accountant wants accountability and responsibility for financial matters but enacting a more proactive role rather than purely supporting, and thus much closer to the Strategist role. This desire is partly explained by the meritorious experiences of the management accountants, which emphasize the need to be stimulated and challenged in their work.

The empirics highlight an important element of the discrepancy between what they are doing now versus what they aspire to do - the relationship between backward-looking activities vis-à-vis forward-looking ones. The aspirational identities often depict a picture of a management accountant who dedicates a significant amount of time looking into the future, analyzing possible avenues for growth and value-add to the organization. Several management accountants feel that in an ideal setting, they would contribute much more with their intended expertise. The ideal management accountant spends very little time on rudimentary accounting tasks and moves closer to a Strategist and Guardian, while diminishing the presence of the Supporter and Professionalizer.

Concluding, several management accountants recognize a discrepancy between what their current identities are and what they aspire to be. The discrepancy seems to be found in a disconnect between their current and aspirational professional identities. While the general management accountant's current professional identity can be likened mainly to the role of the Guardian, Supporter and Professionalizer with little tendencies of the Strategist, the aspirational professional identity drifts mainly from the Supporter and the Professionalizer with diminishing connection with the organizational identity as non-accounting tasks and rudimentary accounting tasks clash with the identity of the professional. The ability to perform identity work towards the aspirational state is limited by the factors and dynamics described in this section. The context affected by the surrounding liminality, short-termism and improvisation, strong organizational identity hinders this journey towards being the ideal management accountant. The situation should in theory cause frustration and job dissatisfaction, according to the theoretical framework,

but the reality does not paint the same picture which will be discussed further in the next section.

4.2.5. Moderators of conflict

Highlighted in previous sections, there are several frictions and discrepancies within the current identities of management accountants and between their current and aspirational ones. These frictions have been present for the majority of the management accountants' tenures and while some progresses were made when first appointed, little identity work has been facilitated since. The liminality in the context which the management accountant finds itself in affects the ability of the individual to perform identity work. Inherently, these frictions and discrepancies, while having limited ability to perform identity work to reduce the gaps, should in theory cause major job dissatisfaction and causing high rotation of personnel in these positions.

However, there are very few signs of this empirically. Generally, management accountants are for the most part content with their role and situation. The question then remains what makes frictions stay latent among the management accountants to the point where they rarely reflect on their existence. The empirics contribute with an explanation to this in the passion and excitement that the organization generates in the management accountant. Although driving focus along the liminal states and being intrusive to the professional identity, the management accountant generates passion when being out in the organization talking to colleagues about their respective budgets, making agile movements to attend to activities outside their own responsibilities, or being diminishingly involved in strategic decision-making. Despite being reduced to supporting roles both on the strategic level and operational level, there is still much excitement to draw from the environment. Strategically, the management accountant is involved in discussions with unique impact on thousands of people, including friends and family, where profile players, coaches, and championship-winning strategies are linked to decisions where the management accountant provides input. Operationally, the management accountant receives instant feedback and thereby observes impact first-hand, driving excitement from the tangibility. Moreover, the passionate spirit within the organization and from the external environment contribute to the passion embodied by the management accountant. The passion is what drives the management accountant forward in the organization being a large reason for why it is an enjoyable employment despite long hours and high external pressure. Nonetheless, the passionate aspect is still in need of a balancing act for the management accountant not to lose objectivity and process reliability, but the internal passion generated is enough to moderate the theoretical identity conflicts.

Further, a somewhat related moderator is the organizational prestige, generated by the organization's strong positioning in the local communities. As many management accountants express, the club is often what drives the local community which amplifies

status from the organization's impact and importance. Due to this, the management accountant has little to gain from a rising identity conflict and expressing dissatisfaction in the organization, as conflict risk harming the organizational prestige and leaving the organization means giving up the prestige. Therefore, the management accountant stays relatively content, though the professional and organizational conflict may be at conflict.

A natural resulting question is if the management accountant will ever be able to obtain its aspirational identity in a sports organization. Empirics suggest that the professional identity should be protected for the management accountant to progress towards its aspirational identity, although this means that some of the organizational identity is likely to be suppressed. In the strategic setting, the management accountant already displays high professional integrity to protect the financial interests of the organization, however, the same integrity should be duplicated in the operational setting to protect time for forward-thinking. This entails abiding from the supporting role to an increasingly larger extent and limiting passion generated from ad-hoc, tangible impact tasks. Thus, the management accountant could need to deprioritize some of the passion in the short-term in order to gain time and a platform for identity construction more aligned with the aspirational identity. Further, this could also result in suppression of the organizational identity, that is likely to cause tension in the organization, as the management accountant distance itself from the people in the operational context. The disconnection could have implications on the management accountant's ability to create impact in the organization, to the less favorable scenario. Another scenario where the management accountant could close in on its aspirational identity while not causing tensions in the organization is where the organization becomes increasingly professionalized as roles and responsibilities become more clearly defined. This could lead to less people in the organization interfering with the management accountant's defined tasks with ad-hoc requests, and thus enable the management accountant to focus on its own areas. However, an increased professionalization in the organization could cause the organizational identity to be weakened as people in the organization become more distant to each other.

4.2.6. Conceptualized findings

In **table 1**, a summary of our conceptualized findings from the empirics and applied theoretical framework is presented, acting as basis for our discussion together with section 4.2.2 on permanent liminality.

<i>Setting</i>	<i>Activity type</i>	<i>Description</i>	<i>Role</i>	<i>Professional identity</i>	<i>Organizational identity</i>	<i>Current identity</i>	<i>Identity conflict</i>	<i>Moderators</i>	<i>Sense-making</i>	<i>Nature of identity</i>
<i>Strategic</i>	<i>Influencing</i>	<i>Proactively contributing to and leading strategic discussions</i>	Strategist	Strong	Strong	Mixed	No	-		
	<i>Participating</i>	<i>Supportive role in strategic discussions, focusing mainly on financial feasibility and robustness</i>	Guardian	Strong	Weak	Professional-prominent	Yes	Passion Prestige		
	<i>Attending</i>	<i>Providing financial material without engaging too much in the decision-making processes</i>	Supporter	Moderate	Strong	Organizational-prominent	Yes			
<i>Operational</i>	<i>Management accounting</i>	<i>Strategic forecasting, discussing profit-center improvements, examining financing options and additional revenue streams</i>	Strategist Supporter	Strong	Moderate	Professional-prominent	No	-	<i>Continuous</i>	<i>Fluid</i>
	<i>Accounting</i>	<i>Budgetary work and planning, closing yearly accounts</i>	Supporter Guardian	Moderate	Semi-strong	Mixed	No			
	<i>Bookkeeping</i>	<i>Helping colleagues with heavy workload by e.g., scanning invoices, accepting invoices etc.</i>	Supporter	Weak	Strong	Organizational-prominent	Yes	Passion Prestige		
	<i>Non-accounting</i>	<i>Situational, ad-hoc tasks, e.g., HR, bar-service, matchday volunteer. Systems management</i>	Supporter Professionalizer	Suppressed	Strong	Organizational-prominent	Yes			

Table 1 – Illustration of conceptualized findings on the current identity and moderators

5. Discussion

In this section we discuss our findings, generated through the integration of the theoretical framework, in relation to prior literature to highlight similarities and differences and thus establish our contribution to the field of research.

5.1. Fluid identities and moderators of conflict

First and foremost, this study adds to the extant research on the notion of liminal states and liminality (Bamber et al., 2017; Van Gennep, 1960; Ybema et al., 2011). The study contributes to the call by van der Steen (2022) for research on liminal states and its effect on identity work. While previous research has studied liminal states mainly as a temporary state (van der Steen, 2022), this study explores the sport context and the management accountant operating in a permanent state. Additionally, this study incorporates an evolving identity as another layer to the liminality of the context to understand the implications on identity work.

In section 4.2, it was established that the permanent liminality in the Swedish sports context impacts the management accountant's identity in ways that go beyond the theoretical framework presented in section 2.3. While believed to draw the management accountant's multiple identity layers in various directions, empirics expose that the liminality does not only spur identity disconnects, but it also creates a more fluid identity, where the management accountant can repeatedly re-construct the current identity. Due to the liminality between the three empirical states constantly affecting the management accountant, slight tweaks will be done to the current identity when being drawn closer to one, or several of the states. In this way, the management accountant can manage liminality by utilizing continuous identity work. Moreover, by highlighting the emergence of both professional, and organizational identities among management accountants in hybrid organizations, we contrast the extant literature where a static determination of the management accountant as a bean counter (Baldvinsdottir, Gudrun et al., 2009; Granlund & Lukka, 1998; Vaivio & Kokko, 2006), business partner (Baldvinsdottir et al., 2009; Järvenpää, 2007; Sorensen, 2009), or hybrid accountant (Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007; Karlsson et al., 2019; Vaivio & Kokko, 2006) have been made, arguing that these stereotypes are insufficient in depicting the management accountant in hybrid organizations. As such, the static determination of the management accountant's current identity is shown to be less relevant in hybrid organizations because of the fluid identity re-construction. Further, the permanent liminality also serves as an additional hinder for the management accountant's identity transition towards the aspirational identity as discussed in for-profit-organizations (Goretzki et al., 2013; Goretzki & Messner, 2019; Heinzelmann, 2018; Karlsson et al., 2019; Morales & Lambert, 2013), since the liminality continuously draws the identity in various directions, leaving little room for a focused transition. Therefore, our findings

contrast and raise questions to the applicability of the traditional management accountant stereotypes in hybrid organizations in general, and sports organizations in particular.

Moreover, the fluidity of the management accountant's identity complements previous findings that management accountants' identities in liminality are constructed in either inside-out, or outside-in processes (van der Steen, 2022). This study suggests that the identity is constantly constructed, and re-constructed, in both inside-out and outside-in identity work when faced with liminality. However, a contrast lies in that whereas van der Steen (2022) argues that the liminality sense-making results in the construction of one workplace identity, our findings suggest that liminality sense-making is done by constantly adjusting the identity to fit external demands. Further, this also support the heterogeneity of management accountants' identities in comparable organizations (van der Steen, 2022), as a fluid identity construction will see identities vary slightly from case to case depending on the practitioners' liminalities.

Complementing the findings of Horton and Wanderley (2018), this study finds multiple, conflicting, identities present for management accountants. The study highlights a dynamic and fluid and friction-less relationship between the different role expectations on the management accountant, and a fluid but not friction-less relationship between the professional identity and organizational identity where they become more, or less, prominent in different contexts within the organization. A fluid relationship also presents important contrasts to the moderators of identity conflicts. Although the empirical findings suggest a theoretical conflict between the management accountant's professional and organizational identities, in practice, the identity conflicts remain latent. While Horton and Wanderley (2018) suggest this can be explained by the moderators, job discretion and business involvement, this study presents a complementary moderator in the passion generated in the management accountant. In this way, when finding itself with conflicting identities, the management accountants can find a moderator in the form of the shared passion for the organization. Job discretion is perceived to be low, while business involvement is deemed diffuse across contexts, however this does not appear to lead to major job dissatisfaction and a desire to leave the organizations, as the passion helps mediate the conflict, ensuring continued motivation for the job.

In addition, this study finds that passion is not the only moderator of identity conflicts in sports organizations. Complementing the study by Hiller et al. (2014), our findings suggest that prestige works as a moderator in organizational-professional conflicts. In sports organizations, the status of the organization in the local community, driving both external interest and appreciation, give rise to prestige in the organization not in terms of the isolated management accountant profession but as an employee in the organization. Therefore, existing in the organization gives the management accountant a sense of prestige and self-esteem. However, contrary to Hiller et al. (2014) we find little evidence of the occupational prestige among management accountants in sports organizations, highlighted by most management accountants having experience from more prominent

occupations previously, and claiming that prestigelessness is an important characteristic for practitioners in their employment. Instead, our findings corroborate the suggestion that the organization itself is a source for self-esteem. This factor also explains the long tenure of the participants, where two-thirds have maintained the role for longer than 3 years, though it is tinged by long working hours and external pressure, something also suggested by Hiller et al. (2014). Moreover, our findings complement Järvinen's (2009) suggestion that the background shapes the occupational identification, although we notice a tendency to suppress the professional identification in the operational setting to accommodate organizational demands.

Also, the findings in this study relate to 'dirty work' (Morales & Lambert, 2013) where unclean tasks are observed in the sports context, however, our findings present an interesting disparity in how such tasks are considered by practitioners. On the one hand, the management accountants construct their identities with a weakened professional identity and strengthened organizational identity when exposed to dirty work. On the other hand, such tasks are seen as mission-contributing, why the practitioner keeps on performing dirty work, despite not being linked to their formal role. In this way, a strong organizational identity upholds dirty work, simultaneously hindering the professional identity to transition closer to its aspirational state.

5.2. Hybrids and sports organizations

Empirically, this paper contributes to a current gap in the growing field on accounting in hybrid organizations, namely identity construction, by providing learnings drawn from management accountants in the sports context. This paper extends the study by Daff (2021) on the different roles of CFOs in non-for-profit organizations. The author finds four emerging roles of CFOs, the Strategist, the Innovator, the Protector and the Supporter. In this paper, we incorporate the concepts of varying roles of management accountants in a unique context, sport organizations. This paper shows that the emerging roles of management accountants in NFP organizations are largely transferrable to the sport context. Albeit there is a noteworthy difference in contexts that affects the potential role of the Innovator in the sports setting. For sport clubs, innovation does not occur on the organizational level as the main driving force for growth is sport results. There is limited potential to propel the organization forward from a traditional innovation standpoint if the sport side is underperforming. The consensus would be that the club is still failing, even though the office people find ways to widen revenue streams. The difference in context also put forward another, different, role compared to what Daff (2021) found, the Professionalizer. The Professionalizer emerged in the empirical findings as a result of a passionate environment where many systems and processes are still underdeveloped in many senses. Furthermore, the passionate environment increases the requirement and demand for a balancing force in the form of the Guardian when the sports side wants to take drastic measures through investments in players for example.

The importance of the role is largely heightened due to the influence of emotions from the sport side and the external pressure for short-term performance from important stakeholders.

However, in contrast to Daff (2021), this paper examines what implications the presence of different roles has on the management accountant's identity. As mentioned in section 2.1, roles relate to the output and function of an individual in the organization, while identity refer to the self-definition related to the enactment of the role. This distinction is important to make, to understand potential conflicts in identities due to the enactment of different roles in an organization. Enacting a role is not an automatic guarantee that the individual identifies with the role. While a management accountant may enact the role of the Supporter as a response to improvisation in the operational context, it simultaneously drifts from its professional identity towards the organizational identity, highlighting the fluidity between different identities and the disconnect between role and identity.

Further, our findings both support and contrast those previously discovered in the sports context, mainly by Janin (2017). While Janin (2017) expands on the role of management accountants in sports organizations, discovering the important role they fill in the external interactions with regulators, this study does not point in the same direction where management accountants have limited presence in extra-organizational contexts, a consequence of their limited influence in the strategic setting. Contrarily, our study illuminates that management accountants in sports organizations roles are not unanimously a result of the management accountants' skills and experience, rather often a product of various organizational constraints. Moreover, this study complements Janin's (2017) by focusing on the identity as opposed to role, discovering that although Janin (2017) finds that the management accountants are exposed to work that resonates with Morales and Lambert's (2013) dirty work, from an identity standpoint this is performed with a degree of content due to the organizational dimension of identity compared to strict role theory.

In the sports context, Carlsson-Wall et al. (2016) find that league position dictates whether the sporting logic and the financial logic is temporarily aligned. The distance between the current league placements and target determines potential compromising behavior, where the business and sport logic can be either in harmony or where either logic is dominating over the other. Hence, the authors focus on the implications of PMS on the varying responses and balancing of different logics. The findings in this study highlights how situation-specific compromises contributes to the liminality of the management accountant's role and identity, as the individual's identity moves between different foci. Whereas particular logics can be clearly dominating, the management accountant's identity is seldom clear according to one foci, but rather showcase a fluid relationship between several foci.

6. Conclusions

6.1. Identities in accounting

This study has sought to examine the management accountant's identity in states of permanent liminality and what moderators of identity conflicts exist in the liminal setting, through a study in hybrid Swedish sports organizations. Although previous studies have examined the management accountant's identity in for-profit settings at length, little is still known on the management accountant in hybrid organizations or liminality in general, and permanent liminality in particular. Moreover, while extant literature focus on either the management accountant's identity transitions (Goretzki et al., 2013; Goretzki & Messner, 2019; Heinzlmann, 2018; Järvenpää, 2007; Karlsson et al., 2019; Morales & Lambert, 2013), or the identity in a transitional environment (van der Steen, 2022), few studies combine research on transitioning identities in an environment that is in itself transitioning, illuminating a gap in the field. Studying a state of permanent liminality, problematizes the establishment of bean counters and business partners while simultaneously bringing new perspectives on identities in transitions. Thus, this study aimed to fill those research gaps, while shedding a new light on the management accountant's identity.

The empirical analysis discloses that in states of permanent liminality, the management accountant's current identity depicts a fluid relationship between the professional and organizational identities. This finding contrast prior research, regarding identities as static phenomena. Liminality constantly draws the management accountant towards different identity layers, causing a need for the management accountant to continuously reconstruct his/her identity by varying degrees of professional and organizational identification. In practice, the management accountant takes on the roles of Supporter, Guardian, Strategist, and Professionalizer in different settings. In general, a disconnect between role and professional identity requires the organizational identity to be stronger. Moreover, in the hybrid setting, the typical moderators of identity conflict, job discretion and business involvement, are not apparent, rather identity conflicts are moderated by passion and organizational prestige leaving management accountants empirically content while theoretically in conflict.

6.2. Identities in sports

Related to a hybrid setting, where the financial performance is not the ultimate indicator of success, is the sport context. Empirically, this study was conducted in a Swedish sport context between football and hockey clubs, leagues, and federations. Although, we believe that given similar contextual findings for sport in general, the findings of our study are largely transferable across sports and geographies. Janin (2017) explores the

role of management accountants and highlights their role in the external environment, in interactions with regulators. This study contrasts the findings of Janin (2017), emphasizing the absence of external communication, largely due to limited strategic influence of management accountants. Carlsson-Wall et al. (2016) studied the relationship between different institutional logics and the implications for situation specific compromises. This paper adds to the research done by the authors, incorporating shifts in logics as a contributor to liminality in the construction of the management accountant's identity.

6.3. Limitations and future research

A natural consequence of performing a study is the realization that the study is subject to limitations. Although a study conducted with a cross-sectional method has benefits in the generalizability of findings for this study, it sacrifices some depth, risking inflicting bias in the information presented in this study. For example, while the authors found little relevance in interviews with employees other than the management accountants, an external perspective could potentially have generated contrasting insights. Moreover, with qualitative processes, there findings are always subject to uncertainty in the structure and interpretation, affected by the authors' pre-conceptions. Further, data collection was geographically limited to Swedish sports organizations, making cultural differences a limitation to the generalizability of findings for sports organizations more broadly. Another limitation lies in the time constraint of this study, being limited to six months of work, where studying liminality over time may have produced different results. Last, extending the study to 'the highest employed accountant in the organization' as opposed to management accountants may have blurred the identities of interviewees slightly from management accountants in settings with more clearly defined roles.

Furthermore, the authors recognize the need for, and welcome additional research within the domains of permanent liminality in the hybrid setting on the one hand, and the management accountant in hybrid organizations on the other hand. Building on this study, permanent liminality could be studied in the broader hybrid setting, to see how management accountants engage in liminal sense-making across various organizations with strong organizational identification. In addition, studies can also extend the sample to include management accountants in sports organizations across geographical boundaries to see how cultural aspects affect liminal sense-making. Further, studies on the backstage-frontstage interactions in hybrid organizations, where professional boundaries are obscured are welcomed. Moreover, as our study presents passion as a moderator of identity conflicts, other contexts where passionate interests have been found could be studied to explore the extent of the passion's moderating abilities. Last, the passion moderator also raises interesting questions regarding compensation schemes in passionate industries, where the authors welcome research to explore the optimal structure for such agreements.

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8. Appendix

Appendix 1 – Interview list

No.	Date	Interview Mode	Recording Mode	Cluster	Interviewee	Duration (min)
1	24/3/2022	Face-to-face	Audio recorded	Association	CFO League Association 1	84
2	25/3/2022	Face-to-face	Audio recorded	Association	CFO League Association 2	67
3	29/3/2022	Microsoft Teams	Video recorded	Hockey	Ekonomiansvarig Hockey Club 1	67
4	30/3/2022	Microsoft Teams	Video recorded	Hockey	Ekonomichef Hockey Club 2	90
5	30/3/2022	Microsoft Teams	Video recorded	Hockey	CFO Hockey Club 3	70
6	31/3/2022	Microsoft Teams	Video recorded	Hockey	Ekonomichef Hockey Club 4	63
7	31/3/2022	Microsoft Teams	Video recorded	Hockey	Ekonomichef Hockey Club 5	60
8	01/4/2022	Microsoft Teams	Video recorded	Hockey	Ekonomichef Hockey Club 6	87
9	05/4/2022	Microsoft Teams	Video recorded	Football	CFO Football Club 1	65
10	06/4/2022	Microsoft Teams	Video recorded	Football	Consulting CFO Football Club 2	74
11	07/4/2022	Microsoft Teams	Video recorded	Football	Ekonomiansvarig Football Club 3	67
12	08/4/2022	Microsoft Teams	Video recorded	Hockey	Ekonomiansvarig Hockey Club 7	61
13	08/4/2022	Face-to-face	Audio recorded	Football	CFO Football Club 4	63
14	20/4/2022	Face-to-face	Audio recorded	Association	Vice-Secretary General (includes CFO-responsibilities) Sports Federation 1	89
15	28/4/2022	Face-to-face	Audio recorded	Association	Former Controller Sports Federation 2	68
16	29/4/2022	Microsoft Teams	Video recorded	Football	CFO Football Club 5	62
Total Interview Time						1137
Average Interview Time						71
Number of Hockey Clubs						7
Number of Football Clubs						5
Number of Associations and Federations						4

Appendix 2 – Example of interview guide used in an interview

Category	Question
Introduction	Background
Introduction	Are you a sportsperson working with accounting or are you an accountant working in sports?
Introduction	Tell us about a typical day/week/month for you?
Introduction	What do you believe that you need to work in a sports organization? Does that meaningfully differ from what you believe is needed in a traditional organization?
Introduction	Is there anything you would like to have known about your role or the organization before you signed?
General	What does it mean for you to work in a football/hockey club?
General	How does your operational model work? What revenues and expenses do you have? Have they changed? What uncertainties are there in your operational model?
General	What keeps you up at night? (What is the biggest challenge you face in your work?)
Culture	How would you describe the culture at x?
Culture	How does your preferred style of working fit with the culture? Are there any differences between different departments or professions at x?
Culture	What differences (if any) do you experience between the culture at a sport organization compared to a traditional one?
Interactions	How do you work with the other managers and the head of sports?
Interactions	What would happen if you were absent from these discussions? How would the work and decision-making change for the rest?
Interactions	What do you expect from these interactions? If different from how they work, how do you handle this discrepancy?
Interactions	Do you feel valued in your role and in the organization? When do you not feel as valued?
Identities	What does being an accountant mean to you?
Identities	What does being an accountant in a sports organization mean to you?
Identities	How do you handle when your view of the accountant is not aligned with the organization or your colleagues?
Identities	How do you make tradeoffs if your view of your role and your view of the organization is not aligned?
Identities	What is your current role description? Are you satisfied with your current role description? Is there anything you would like to change?
Identities	Have you experienced that your role is changing over time? If YES Why is that? What factors have driven this change?
Identities	Do you feel that any of these factors have conflicted with each other? In what way and has any factor had a dominant influence?
Identities	Have you experienced that your role is changing over time? If NOW Why is that? What factors have contributed to this persistence in role?
Identities	Do you feel that any conflicting forces have been present, contesting your current role? In what way?
Identities	Do you have any role model in your professional life?
Industry trends	What stakeholders do you have to consider, why and how?
Industry trends	What do you make of the increasing commercialisation in sports? How does that impact the way you work?
Industry trends	What effects (if any) has increased commercialization had on the stakeholder map for your organization?
Industry trends	Do you see an increasing professionalization in your organization? If yes, how has it affected you?
Industry trends	Would you say that the organization is united in the direction for professionalization and commercialization, and the way they impact the organization?

Appendix 3 – Descriptive data of interviewees

Background alternative	A	B	C
Highest completed education (A = Upper Secondary School; B = Completer courses; C = University)	4	4	8
Tenure (A = Three years or under; B = Three to Six years; C = Over Six years)	5	5	6
Previous experiences (A = Auditing/Accounting/Controlling; B = Entrepreneurship; C = CFO)	12	6	7

Appendix 4 – Table dynamics of Allsvenskan

League Placement	Consequence
1	Champion, European tournament qualification round
2	European tournament-qualification round
3	European tournament-qualification round
4	No immediate consequence
5	No immediate consequence
6	No immediate consequence
7	No immediate consequence
8	No immediate consequence
9	No immediate consequence
10	No immediate consequence
11	No immediate consequence
12	No immediate consequence
13	No immediate consequence
14	Playout round
15	Relegation
16	Relegation

Appendix 5 – Table dynamics of SHL

League Placement	Consequence
1	Direct-qualification for quarter final-round
2	Direct-qualification for quarter final-round
3	Direct-qualification for quarter final-round
4	Direct-qualification for quarter final-round
5	Direct-qualification for quarter final-round
6	Direct-qualification for quarter final-round
7	Qualification for round of sixteen
8	Qualification for round of sixteen
9	Qualification for round of sixteen
10	Qualification for round of sixteen
11	No immediate consequence
12	No immediate consequence
13	Playout round
14	Playout round