

THINKING DIFFERENTLY ABOUT A NEWLY IMPLEMENTED PMS

**A SINGLE-CASE STUDY OF A SWEDISH ELITE FOOTBALL
CLUB**

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Bachelor Thesis

Stockholm School of Economics

2019

Thinking differently about a newly implemented PMS: a single-case study of a Swedish elite football club

Abstract:

In an attempt to explore an underexplored linkage in previous literature on accounting and sport, this thesis investigates how differences in thought worlds in a Swedish elite football club may lead to differences in effects on organisational routines of an implemented performance measurement system (PMS). This is done by performing a qualitative single-case study on a Swedish elite football club, and developing a theoretical framework based on the concepts of thought worlds and organisational routines from Dougherty (1992) integrated with Weick's (1995) sensemaking and his discussion of the pulsating interrelation between intersubjectivity and generic subjectivity. Through this, it is found that: (1) thought worlds and organisational routines differ between the business and sports parts of a football club; (2) the implementation of a PMS may give rise to uncertainty in its interruptive entrance; and, (3) the PMS is better (worse) received if the contents of it are compatible (incompatible) with the sensemaking processes of the thought worlds.

Keywords:

Football, PMS, Thought worlds, Organisational routines, sensemaking

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Acknowledgements:

We want to greatly thank the people of SEFC for receiving us and making us feel as welcome as they possibly could, and our tutor for providing us his pristine expertise and helpfulness in all ways imaginable.

Bachelor Thesis

Bachelor Program in Business and Economics

Stockholm School of Economics

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1. Introduction

Have you ever heard about the duck-rabbit illusion? If not, google it right now. If you do, you will see an ambiguous image portraying both a duck and a rabbit at the same time. Which did you see first? The rabbit? The duck? Some would argue that what you see first tells which animal you like the most; a statement not at all scientifically grounded but rather something that you would hear in a comedy show. At first glance, this does not even seem to have anything to do with accounting either, nor sport. However, switching the word ‘duck’ with ‘sport’ and ‘rabbit’ with ‘business’ turns out to be more relevant in this context than you may have first *thought*.

Previous literature on accounting and sport has mostly looked at financial accounting matters such as accounting for football player contracts (Amir and Livne, 2005; Forker, 2005; Risaliti and Verona, 2013), insolvency practice (Cooper and Joyce, 2013) and matters of salary caps (Andon and Free, 2012, 2014; Andon et al., 2014). More recently however, there has been an upsurge of research on management accounting in sports contexts discussing, for example, emancipation of management accountants (Janin, 2017), managing of multiple institutional logics (Carlsson-Wall et al., 2016), management control in pulsating organisations (Carlsson-Wall et al. 2017) as well as emotion and passionate interests (Baxter et al., 2019). Something that all these works on management accounting and sport have in common is that they speak of sports organisations as full of complexity. As is further argued in the theory section, putting these works together clearly displays a synthesized coherence (Locke and Golden-Biddle, 1997); comparing their discussions and conclusions, it is obvious that there is an underexplored linkage of sensemaking yearning to be investigated, or in other words, a sensemaking gap waiting to be filled. To assist in the development of this newly arisen area of research, that is exactly what this thesis will attempt to do.

This will be done by constructing a qualitative single-case study of an anonymised – for the sake of simplicity – Swedish Elite Football Club, hereafter called SEFC, competing in the Allsvenskan. SEFC is a very interesting club because of their recent implementation of a performance measurement system (PMS) – defined here as a set of performance measures used in monitoring performance – headed by an entirely

financial overall performance measure. Considering that Swedish football has traditionally *non-profitably* been built up by amateur rules with the clubs being operated by their members (Billing et al., 2004), it certainly seems strange. What happened to non-profitability?

The purpose of this thesis is to explain how such a financial and business-like perspective so undisturbedly have been implemented in a football club. To do this, it is necessary do bring the discussion down from a macro institutional level (Carlsson-Wall et al., 2016), and away from an external perspective (Janin, 2017), to an internal, micro and meso perspective of how the people of SEFC *think* and make sense of this newly implemented PMS, and further about what effects it has had on the organisation's related *routines*. In short – further detailed in the theory section – this thesis shows that it works very well to combine the seven properties of sensemaking of Weick (1995) with Dougherty's (1992) discussion of *thought worlds* and *organisational routines* by consulting Weick's (1995) discussion of sensemaking's pulsating role in the interrelation between *intersubjectivity* and *generic subjectivity*. By doing so, and at the same time viewing the newly implemented PMS as a basis of introduced uncertainty – a core aspect in sensemaking theory – we argue that by answering the following research question we will effectively introduce the sensemaking perspective to the arena of management accounting and sport, as well as neatly present a new way of looking at sensemaking processes around management accounting tools such as the PMS:

How has the newly implemented PMS been received in the thought world(s) of SEFC from a sensemaking perspective, and how has it affected the organisational routines?

Answering this will first and foremost contribute to the existing literature on accounting and sports by introducing a new perspective to the arena, in a way connecting the dots of the management accounting and sports papers. Additionally, this will contribute to the research on accounting and sensemaking (e.g. Swieringa and Weick, 1987; Boland and Pondy, 1983; Tillmann and Goddard, 2008; Kraus and Strömsten, 2012) by portraying a specific example of how the effects of implementing a PMS on an organisation's organisational routines are dependent on the sensemaking processes inherent in the thought worlds of it.

2. Theory

Inspired by Lukka and Vinnari (2014), the theoretical body is structured in three parts: domain theory, method theory and theoretical framework. In the domain theory section, we will first briefly name some of the previous works done on accounting and sports in general before we narrow it down to what has been done in the arena of management accounting and sport specifically. Also, since this thesis to a significant degree touches upon the research on accounting and sensemaking, we will follow up with a presentation of the previous works in that area. Thereafter, the method theory of the thesis will be presented consisting of a review of the seven properties of sensemaking of Weick (1995) followed by the same work's discussion of pulses related to the terms intersubjectivity and generic subjectivity and finally how this can be related to Dougherty's (1992) discussion of thought worlds and organisational routines. Lastly, by equalling intersubjectivity with thought worlds and generic subjectivity with organisational routines we are able to utilise Dougherty's (1992) findings in forming the theoretical framework to facilitate the discussion about how the newly implemented PMS has been received in the thought worlds and how the sensemaking of it may have led to a pulse altering the organisational routines of SEFC related to the contents of it.

2.1. Domain theory

The domain theory consists of the most relevant papers of the research areas that this thesis communicates with. First comes a review of the previous literature on accounting and sport, and then follows a brief presentation of some important papers related to accounting and sensemaking.

2.1.1. Accounting and sport

As explained in the introduction, accounting and sports research has previously mostly focused on aspects of financial accounting (e.g. Amir and Livne, 2005; Forker, 2005; Risaliti and Verona, 2013; Cooper and Joyce, 2013; Andon and Free, 2012, 2014; Andon et al., 2014). Since this thesis discusses the implementation of a certain management accounting practice – a PMS – in a football club – SEFC – the following

presentation of previous literature focuses on the research done on management accounting practices in the context of sport.

One important such paper is provided by Janin (2017) in which the author discusses the management accountants' role in communicating externally, rather than just internally as is argued to be the normal task of a management accountant. In this paper, the author undertakes an ethnographic study within the management accounting department of a French elite football club. Janin (2017) shows that through 'critical competences' of the management accountants, they are able to influence the rules and practices forced upon the football organisation by the institutional domination of the regulatory body of French football clubs. The author concludes that a club's "management accountants engender its possible 'emancipation'" (Janin, 2017, p. 5). This rather emancipatory role that the management accountants are given by the perspective of the author is very interesting since it gives the inner actors of the organisation the power to change restricting institutions. This discussion also perfectly opens up for a further discussion of institutions in a football organisation.

Carlsson-Wall, Kraus and Messner (2016) provides important knowledge about the institutional arena of a football club. This paper examines how a performance measurement system in a football club is used in managing the inherent co-existing multiple, sometimes conflicting, institutional logics. Although, for example, Gammelsæter (2010) argues that there are seven different institutional logics coherent in a, what he refers to as, commercialized football club, Carlsson-Wall et al. (2016) find two institutional logics that were particularly salient in their case: the sports logic and the business logic. At large, these are also found to be structurally differentiated (Kraatz and Block, 2008; Greenwood et al., 2011), meaning that the sports operations are separated from the business operations of the club. The authors continue with their analysis of how the managers in their case use the league-table position (sports-related), financial result (business-related) and amount of equity in the balance sheet (business-related) as performance measures in managing the co-existence of the two institutional logics, together constituting a PMS. The authors find that this managing of institutional logics is situation-specific. They argue that there is an ambiguous cause-effect relationship between the sports and business logics such that, when the logics are incompatible, i.e. when they are conflicting, managers make use of their PMS to make

compromises between the logics. Depending on the club's current sports performance, for example their league position, the managers are more or less willing to compromise the club's short-term financial stability. When the club holds a medium league position, they are in a 'zone of indifference' where they get less affected by changes in sports performance than if they are already performing more or less well. When the club's sports performance worsens, they get more willing to take larger financial risks to avoid relegation to the lower league, to some even 'at all cost'. In the opposite scenario, where the club is performing better and close to winning the season, the same happens due to the much higher expected financial gains of gaining one or a few more positions in the league table at the higher placements. That is, being placed in the middle of the table does not have as large marginal effects moving either up or down.

Further understanding of the nature of a sports organisation is provided by Carlsson-Wall, Kraus and Karlsson (2017). The authors of this paper develop a multiple case study, consisting of several Swedish sports event organisations, to investigate the pulsating nature of sports organisations and its implications for management control. An organisation is considered pulsating if it is recursively expanding and retracting, such as a football club in connection to larger matches for example. The authors find that detailed action planning is crucial in preparing and carrying through major events in sports organisations, creating a "shared understanding of the breakdown of responsibilities and duties" (Carlsson-Wall et al., 2017, p. 20) and making it possible to clarify the roles each individual play within the system and determining the how and when of the need for improvisation.

Furthermore, Baxter, Carlsson-Wall, Chua and Kraus (2019) discuss accounting in football in relation to the inter-psychological concept 'passionate interests', i.e. matters that hook actors emotionally. They argue that the stakeholders in a football club are emotionally attached through passionate interests "such as derbies or retaining the club's traditional membership-based structure" (Baxter et al., 2019, p. 1). Thereon, they define the football club as a 'nexus of passionate interests', rather than as the more common view of an organisation being a nexus of contracts. In summary, Baxter et al. (2019) find that: passionate interests "recursively inform the doing of accounting" (p. 1) – accounting causes emotion and emotion influences accounting; passionate interests can be made into performance measures "enabling the construction and coordination of

collectives” (p. 1); and, performance measures matter more if they are simple and unambiguous, grounded in the historical context of the organisation, as well as keen to travelling beyond the organisation and penetrating everyday life “reproducing the emotive intensity of passionate interests” (p. 1). Furthermore, in the words of the authors, they “demonstrate that quantification of passionate interests through financial and non-financial performance measures is a key means whereby collective action is coordinated and the ‘social’ - as an emoted community - is reflexively assembled” (Baxter et al., 2019, p. 1).

Just by reading the words ‘social’, ‘collective’ and ‘assembled’ quickly brings our minds to Weick’s (1995) seven properties of sensemaking. An inter-psychological assumption is also very similar to the intersubjective assumption inherent in the sensemaking theories. Therefore, simply by reading Baxter et al. (2019) the step towards looking at a football organization from a sensemaking perspective seems very close. The discussion of the pulsating nature of football club and the attempts of creating ‘a shared understanding’ – in other words intersubjectivity – as noted by Carlsson-Wall et al. (2017) is further proof of the incurrent sensemaking activities in a football club. Furthermore, the reports of an institutional complexity spurring a supposition of uncertainty also points to that looking at a football club from a sensemaking perspective would be interesting. Therefore, it is clear that this area of research would benefit and develop from an introduction of a sensemaking perspective. Before doing so however, since this study to a large extent touches upon the area of accounting and sensemaking it would be unsuitable to leave this research area forgotten.

2.1.2. Accounting and sensemaking

Concluding that sensemaking and accounting is highly intertwined was done rather early. For example, Swieringa and Weick (1987) discuss how a specific accounting model can be viewed as a tool for collective sensemaking, and how such may affect motivation and commitment and initiate and sustain forceful action. Boland and Pondy (1983) also argues that: “accounting is one of the major formal sets of symbols available to organizational actors for ordering and interpreting their experience” (p. 224). Another review of how sensemaking relates to accounting is given by Tillmann and Goddard (2008) who explore how what they refer to as strategic management

accounting in a large multinational company in Germany is used in assisting the process of sensemaking. Their conclusion is that management accountants undertake sensemaking activities, both consciously and unconsciously, through three different strategies: structuring and harmonizing, bridging and contextualising, as well as compromising and balancing. The authors also find two types of contextual conditions: casual conditions, consisting mainly of external and internal contexts, and intervening conditions, being for example 'sets of information', 'professional know-how' and 'a feel for the game'. Another example of the relationship between accounting and sensemaking is provided by Kraus and Strömsten (2012) in which the authors follow several companies in the process of becoming listed on the stock market. They find that different levels of sensemaking and sensegiving occur at different stages of the listing process, and they discuss how this may explain the apparent overweight of financial focus in listed companies. Relating Kraus and Strömsten (2012) to the method theory of this thesis, even though they do not expressively refer to it, they provide several examples of where the generic subjectivity of recently listed companies changes as they change arena of play, going from private to public, due to for example financial analysts inducing a financial perspective into the recently listed companies through sensegiving activities, leading to the sensemaking processes of the managers of the newly listed firms reshaping their generic subjectivity into being more financially focused.

2.2. Method theory

The following presentation of theories will constitute the method theory of the paper. First, we present the overall idea of sensemaking, before we narrow it down to Weick's (1995) seven properties of sensemaking. Then we narrate the underlying assumptions of intersubjectivity, before we discuss the pulsating sensemaking relation between intersubjectivity and generic subjectivity as argued by Weick (1995). Finally, we present Dougherty's (1992) thought worlds and organisational routines and argue that her terms are equal to intersubjectivity and generic subjectivity, allowing for a merging of these with the sensemaking theories, neatly bridging to the theoretical framework of the thesis.

2.2.1. Sensemaking

Sensemaking literally means ‘making sense’, or as Weick (1995) himself puts it “the making of sense” (p. 4). It has also been defined as “the action or process of making sense of or giving meaning to something, especially new developments and experiences”¹, as well as, “the ongoing retrospective development of plausible images that rationalize what people are doing” (Weick et al., 2005, p. 409). The uncertainty dimension is often key to understanding why sensemaking activities are needed in the first place, having been referred to as interruptions (Mandler, 1984), incongruous events (Starbuck and Milliken, 1988) and unmet expectations (Jablin and Kramer, 1998). Individuals residing in environments of stability, where everything is as it has always been, do not need to make sense of anything since they already know what to expect of everything; everything has already been made sense of once and therefore no further individual sensemaking activities are need – a state of generic subjectivity as explained further down. In reality however, there is no such thing as a perfectly stable environment, at least not any including humans. Humans constantly face new, unknown impressions which they need to make sense of somehow to get control of the uncertainty. Weick’s (1995) original discussion of sensemaking in organisations has received some critique especially in regard to that it does not consider social or institutional contexts (Taylor and Van Every, 2000), nor is any certain consideration given to the role of power (e.g. Weber and Glynn, 2006; Helms Mills et al., 2010). Some have stressed the importance of introducing the concept of ‘sensegiving’ to indicate inherent power-relations in organisations (e.g. Fiss and Zajac, 2006; Maitlis, 2005), which can be defined as a process of influencing others’ sensemaking (Gioia and Chittipeddi, 1991). To account for this, we will consider these perspectives by integrating thoughts like these where it is assessed to be relevant when presenting Weick’s (1995) original seven properties of sensemaking, when presenting the empirics, and when discussing. Weick (1995) identifies the following seven properties through which sensemaking occurs:

Identity – the making of sense is always connected to the actor’s identity. Albeit individual or collective identity (Melucci, 1989) – which has been defined as “the

¹ Retrieved from <https://en.oxforddictionaries.com/definition/sense-making>, accessed 7 May 2019

shared definition of a group that derives from members' common interests, experiences and solidarity" (Taylor and Whittier, 1992, p. 105) – the making of sense is always influenced by, and influences (Pratt, 2000), the identity of the individual doing the sensemaking, often unconsciously. An example where the identity aspect gives rise to a need for sensemaking is where the fans of a football club with the identity of always being the best, such as Real Madrid, gets eliminated from the Champions league by a lower tier football club such as Ajax. The identity of being the best might get crucially contested in such cases. How sensemaking plays a role in re-establishing the identity as 'the best' may include blaming certain surrounding factors such as a terrible referee or unfair play from the opposing team. Failing to create and withhold a somewhat stable and clear identity may result in confusion and meaninglessness, and identity is crucial for enabling other parts of the sensemaking process (see Blomberg, 2017)

Retrospection – sensemaking is always performed in retrospect. It is while reflecting over a certain situation or introspectively over ourselves that we make sense of our experiences. Even though we may reflect over the present, the present will always have passed by the time we are able to reflect over it, having turned into the immediate present. Even making sense of the future always involves reflecting retrospectively over an image we create for ourselves about the future.

Enactment – in making sense of situations, the individuals enact what they have experienced through narratives and dialogues (e.g. Burner, 1991). Through acting in accordance with experiences and conviction of what has happened, they are given meaning. It can for example be through complying with a new set of organisational routines, or a new PMS, where the individual through enacting its contents makes it accord with his or her perceptions.

Social – as Maitlis (2005) expressed it: "organizational sensemaking is a fundamentally social process: organization members interpret their environment in and through interactions with others, constructing accounts that allow them to comprehend the world and act collectively" (p. 1). Sensemaking can therefore also be considered a process of social construction (Berger and Luckmann, 1967). It may be at the 'good morning' talk before starting to work, at the coffee table at the end of the workday, in the stands at the football match, or even alone at home when retrospectively creating meaning through

reminiscing of past social events, or future imagined social events, no matter in what context the sensemaking occurs, it is always social.

Ongoing – sensemaking never stops, it is always ongoing. Most often, sensemaking is an unconscious process, always being in motion behind all our conscious thoughts and actions. We are constantly retrospectively pairing our experiences with our identity and our social experiences. Also explained by the following: “the basic idea of sensemaking is that reality is an ongoing accomplishment that emerges from efforts to create order and make retrospective sense of what occurs” (Weick, 1993, p. 635).

Cues – “are simple, familiar structures that are seeds from which people develop a larger sense of what may be occurring” (Weick, 1995, p. 50). As we make sense of things, we tend to prefer hooking our sensemaking to extracted cues giving us hints about what we have just experienced and how it relates to the larger more ungraspable reality. Thereby, we manage to structure complex experiences in a graspable way.

Plausibility – in making sense of experiences, we tend to prefer plausible explanations rather than precise and exact ones. Extracted cues do not have to be exact; that they are plausible is all it takes for us to view them as meaningful. As Weick (1995) put it: “in an equivocal, postmodern world, infused with the politics of interpretation and conflicting interests and inhabited by people with multiple shifting identities, an obsession with accuracy seems fruitless, and not of much practical help, either” (p. 61). Since the world is as complex as it is, understanding everything – really everything – is impossible. Therefore, it makes sense that sensemaking requires that attention is only given to parts of reality, rather than the whole of it.

2.2.2. Intersubjectivity, generic subjectivity and pulses

Something that is intersubjective is something “existing between conscious minds; shared by more than one conscious mind”². Due to it being a subjective state, assuming an intersubjective reality, or intersubjectivity, therefore means to assume that the reality as we as individuals know it is constantly under construction through the everyday interactions of all people. In this perspective, there is no objective reality, nor is it fixed. It is constantly changing through its perceivers. A process relying on intersubjectivity is

² Retrieved from <https://en.oxforddictionaries.com/definition/intersubjective>, accessed 7 May 2019

sensemaking. As Weick (1995, p.71) himself points out, Wiley (1988) means that there are three levels of sensemaking: intersubjectivity, generic subjectivity, and extrasubjectivity. Weick (1995) continues by stating that Gephart (1992) provides a good explanation for the first level as he describes sensemaking as “the verbal intersubjective process of interpreting actions and events” (p. 118). Generic subjectivity refers to the norms, rules, and scripts of the workplace that together constitute the collective consciousness of the workers at the workplace. Extrasubjectivity refers to more macrocultural phenomena. In summary, the extrasubjectivity refers to concepts such as institutions (macro) surfacing above the more down-to-earth phenomena of generic subjectivity (meso) and intersubjectivity (micro). Relating to this, Weick (1995) argues that all organisations eventually develop a certain degree of specialisation where the members of the organisation learn what to do and what to expect without having to think very much, creating a generic subjectivity of the organisation. In such situations, where everyone knows what to expect and only recognisable and familiar things happen involving no uncertainties, the environment is stable and intersubjective sensemaking activities are therefore not needed. In moments where this stability is interrupted however, where the generic subjectivity is no longer enough to deal with what has just happened, such as at the implementation of a new PMS, intersubjective sensemaking processes start in order to make sense of the newly introduced uncertainty, leading to a shaping of a new generic subjectivity (Weick 1995; Barley 1986). This move from generic subjectivity back to intersubjectivity when uncertainty is introduced, and then once again back to a new generic subjectivity, is a process referred to by Weick (1995) himself as a ‘pulse’. Furthermore, he also notes that “organizing lies atop that movement between the intersubjective and the generically subjective” (p. 72), meaning that these kinds of pulses are something that all organisations continuously experience without necessarily being aware of them.

2.2.3. Thought worlds and organizational routines

Dougherty (1992) discusses the terms ‘departmental thought worlds’ (Fleck, 1979; Douglas, 1987) and ‘organisational product routines’ (Fleck, 1979; Nelson and Winter, 1982) – the two “shared interpretive schemes that people use to make sense of product innovation” (Dougherty, 1992, p. 179) – in arguing that differing departmental thought

worlds and organisational product routines within a product development organisation can explain the reasons for problems in creating departmental linkages which are argued to be the main cause of inadequate product development efforts.

By the term ‘departmental thought worlds’, Dougherty (1992) mean the departments’ ‘fund of knowledge’ – what they know – and their ‘systems of meaning’ – how they know. Concerning the knowledge funds: what is already known influences how other things become known, according to Fleck (1979). Differing funds of knowledge, for example when people have different backgrounds and experiences, may lead to difficulties in sharing ideas and may lead to people viewing each other’s concerns as ‘esoteric’ or ‘meaningless’ (Dougherty, 1992), similar to the identity problems as brought up in section 2.2.1. On the matter of systems of meaning, the author states that the thought worlds evolve shared internal systems of meaning giving a readiness for directed perception (Fleck, 1979) based on common procedures, judgements and methods (Dougherty, 1992). Furthermore, these systems of meaning create an intrinsic harmony (Fleck, 1979), meaning that conceptions and notions not fitting in the systems of meaning are reconfigured accordingly, or outright rejected. Apart from highlighting things a bit differently, such as the thought worlds not requiring more than one individual, thought worlds can at large be equalled with intersubjectivity. Furthermore, comparing Dougherty’s (1992) and Fleck’s (1979) use of words such as ‘systems of meaning’ and ‘meaningless’ the connection to Weick’s (1995) sensemaking is obvious. Therefore, we will assume that it is possible to say that thought worlds are the same as intersubjectivity, enabling Dougherty (1992) to be enhanced by Weick (1995).

To define organisational routines, Dougherty (1992) brings up Fleck’s (1979) collective work proper, being not only a summation of individual work, but more about the coming into existence of a special form, comparable to “a soccer match, a conversation, or the playing of an orchestra.” (p. 99). Organisational routines, according to Dougherty (1992), are for example role and relationship prescriptions, predetermined market definitions, and working procedures and standards such as “set pay-back periods, profit margins, quality, and the use of inhouse facilities” (p. 192). This is very similar to, not to say exactly the same as, the generic subjectivity. Therefore, we will assume that these can be equalled too, further enabling an introduction of Weick’s (1995) discussion of pulses to these concepts.

Equalling thought worlds with intersubjectivity and generic subjectivity with organisational routines enables a further parring of the theories by merging Dougherty (1992) with Weick's (1995) seven properties of sensemaking and his pulses.

2.3. Theoretical framework

Boiling the method theories down, forming a clear and simple-to-use theoretical framework for structuring the empirics, we once again consult Dougherty (1992).

2.3.1. Unveiling the thought worlds and the fit of the PMS in them

Dougherty (1992) answers two research questions. The first is: "what are the different funds of knowledge and systems of meaning for new products in the departmental thought worlds, and how do they affect product innovation?". By similarly unveiling the thought worlds of the business and sports parts of SEFC respectively (c.f. Carlsson-Wall et al., 2016) and discussing how the implementation of the PMS has been received by these, we will be able to answer the first part of our research question. First, we will inductively discuss the funds of knowledge of the different parts of SEFC, especially related to backgrounds and experiences. Then, concerning the systems of meaning, we observe that Dougherty (1992) finds that she is able to categorise her findings into three themes; (1) what is seen when looking into future/uncertainties; (2) aspects of development considered most critical; and, (3) how the development task is understood. The first captures the future orientation as envisioned by the subjects. This could in the case of a football club be envisioned as, for example, winning the Allsvenskan or the Swedish cup. The second relates to how they view the process to get there. In a football case, it could for example be expressed as whether improvements in the football or the business side of the club are most crucial. The third theme refers to how people think about how the task of getting forward is carried out. In a football club, this theme can be unveiled in that football players may focus on their game, trying to play better or win more matches etc., rather than focusing on the operations of the business side of the sport, or sellers doing the opposite, both perhaps showing unawareness of each other's ways of working. As is further detailed in section 4, SEFC's PMS contains parts that touches upon all these three themes. Therefore, regards to the systems of meaning, by utilising Weick's (1995) seven properties of sensemaking, in unveiling the possible

sensemaking processes in the business and sports parts of SEFC respectively, related to the possibly introduced uncertainty related to the contents of the PMS, all structured according to Dougherty's (1992) three themes of systems of meaning, we will be able to show how the PMS has been received in the thought worlds. Finding these sensemaking processes will also, by Weick (1995), indicate where this PMS, in a pulsating manner, may have led to changes in the organisational routines of SEFC related to its contents.

2.3.2. Discussing changes in organizational routines from implementing the PMS
Based on the above, we will not follow in Dougherty's (1992) footsteps by drawing inspiration from her second research question; "What are the routines that inhibit product innovation, and how do they affect collective action among the thought worlds?". Instead, in the second part of the presentation of our empirical findings we will rather freely discuss how our findings in unveiling the thought worlds show how the newly introduced PMS may have, from the perspective of Weick (1995), given rise to a pulse *from* the stable organisational routines from before the implementation of the new PMS, through the sensemaking processes being started due to the possibly introduced uncertainty, *to* new organisational routines. Thereby, we will be able to see whether the newly introduced PMS has affected SEFC's related organisational routines.

2.3.3. Summarising the theoretical framework

Summarising this, we will first investigate how the newly introduced PMS has been received in the organisation by inductively unveiling SEFC's knowledge funds and by tackling how and whether the contents of SEFC's contents of the newly implemented PMS have been made sense of in the business and sports parts of SEFC respectively – which will be the case where they have introduced uncertainty – by utilising Weick's (1995) seven properties of sensemaking, structured according to Dougherty's (1992) finding of three themes of systems of meaning. Thereafter, drawing inspiration from Weick's (1995) discussion of intersubjectivity and generic subjectivity, we will discuss how the sensemaking processes around the uncertainty that may have been introduced by the implementation of the PMS may have led to a pulse affecting the organisational routines of SEFC. See *table 1* in the appendix for a clarifying summary.

3. Method

In the method section, we describe the choice of research design – i.e. the choice of way of conducting the research and the choice of football club – and the data collection and analysis – i.e. how the data has been collected and analysed.

3.1. Research design

Choosing to have a purely qualitative approach is first of all defended by the fact that the subjects brought up in this thesis are complex in themselves and assumes an inherent complexity in SEFC, as well as that they require an understanding of the context and the environment of SEFC (c.f. Creswell, 2012). It may be argued that it would be better to conduct this research in more than one football club to better be able to generalise the findings; some would argue that a multiple-case approach is to be preferred (see Eisenhardt, 1989). However, only analysing one subject gives the study more depth (see Gibb Dyer and Wilkins, 1991; Siggelkow 2007). Based on the latter, and due to lack of time and resources to expand the scope of the study, the single-case way is the best option for this study. Dougherty (1992), the stem of the theoretical framework of this thesis, performs an embedded multiple case study (Yin, 2003) to unveil the different thought worlds, both in regard to funds of knowledge and systems of meaning, separately. This allows the author to get the robustness of the quantitative approach in spite of her qualitative research questions. Since this study will not be as extensive however, having a similar approach will not be possible. Also, the deepening of the theories of Dougherty (1992) with the sensemaking perspective makes a quasi-qualitative approach less needed. Furthermore, although SEFC is competing in the highest national league of Sweden, they are in no means an organisation large enough for this approach to be viable. Settling on a purely qualitative approach will allow for similar discussions and contributions as Dougherty (1992), although not as far-stretching, without requiring the study to grow out of our hands.

The starting-point of this study was that we, the authors, decided that we wanted to investigate the management accounting practices of a football club. Furthermore, after having read the previous works on accounting in football clubs we realised that it would

be interesting to integrate a sensemaking perspective into the domain. Concretising this and integrating the remaining theories of this thesis, such as Dougherty (1992), was something that grew into the study abductively after having revised the empirics (see Dubois and Gadde, 2002). Concerning the choice of research object, it was necessary that it had rather developed management accounting practices and that its internal environment was complex; it was therefore important that the football club competed in the Allsvenskan since the better the performance of the football club – in terms of both sport and finance – the more developed and complex the organisation of the club. The specific, final choice of SEFC was made primarily based on this argument, but also due to one of the authors' interest and previous connections in the club, and due to information early on being provided by a person with insight in the club that they use a lot of performance measures in their management control.

3.2. Data collection

A thorough presentation of the dates and types of the most relevant encounters, the way they were recorded, the people that were met, and the duration of the encounters can be found in *table 2* in the appendix. In short, the data consist of ten averagely hour-long, face-to-face interviews performed (in all but two cases) in the facilities of the football club, two internal documents as well as externally available data such as the annual reports of SEFC and news articles. A shortcoming of these choices of data sources is that it does not include any direct observations. It is however hard to know whether this would have complemented the study greatly, or if it could have just as well been left aside. Settling on ten interviews was done due to SEFC not being the biggest of organisations, and due to the time not being enough to delve deeper. When approaching the final interviews, we also felt that the last ones did not give much additional information, implying that ten was enough without impairing the quality of the analysis. The interview objects were first and foremost chosen with consideration to that they had some sort of connection to the contents of the PMS that this study focuses on, and that they could be considered part of the core operations of the club. Therefore, we chose to not interview, for example, players or other employees with non or little relation to the PMS or with little relevance in the organisation. Sure, interviewing more people in the environment surrounding the PMS, still related to the club but not directly related to the

PMS in question, such as with the former chairman, would probably give us even better insight and knowledge about the club in general and may have led to even more findings. However, this would certainly result in a lot of spare information being irrelevant for this study, and therefore it would be an ineffective approach leading to few changes. We must however acknowledge that it could have been good to interview more people from the sport side of the organisation to further strengthen the case around their part in the PMS. However, after having done the interview with the main responsible of the sports organisation, we assessed it to be containing enough material to speak for the sports part of the organisation, even though this is a high-level manager leading to the voices from below in the organisation possibly being distorted through his story (c.f. Baxter and Chua, 1998). This possible distortion has instead been considered in the empirical presentation, not leaving it completely undealt with. Where we assessed that the data did not represent the whole, we accounted for this when writing up the empirics by clearly expressing it as something only said or relating to specific individuals or matters. Where we did generalise the data, in the empirics expressed as something that, for example, ‘most’ said, we triangulated the data with several sources, only making such claims where several indications pointed in the same direction.

The interviews were held in Swedish. In the first four of the ten interviews there were two interviewers. In the remaining ones, there were only one interviewer due to time and space complications. Since Dougherty (1992) assume that the contents of the thought worlds can be discovered in the emphasis of the interviewees’ stories, this study does the same, and people’s stories are most honest when they are allowed to be told freely. Also, since sensemaking is always done in *retrospect*, sensemaking processes should be discoverable in the interviewees reflections on the questions asked. Furthermore, since it is *ongoing*, it should be possible to find indications of sensemaking processes even if they refer to non-recent uncertainty introductions. In a study like this, there is a great risk that the interviewer impairs the data by, consciously or unconsciously, for example putting the words that the interviewer wants to hear in the interviewees’ mouths. To avoid this as much as possible and to aspire for the stories of the interviewees to be as honest as possible, the interviews were semi-structured with an emphasis on letting the interviewees talk as freely as possible around the relevant themes, leading to some interviews in some situations being more unstructured. With this in mind, all interviews

involved asking the interviewees about their role in SEFC. Furthermore, all interviewees were also asked to tell the interviewer(s) more about the newly implemented PMS in SEFC. Here too, follow-up questions followed. In addition to this, more questions that arose during the pace of the interview were brought up and discussed if the questions were deeper, or just clarified if they only concerned corrections of misunderstandings or alike. Something problematic with this approach is the possibility for power-relationship problems in which the interviewers finds it difficult to reach beneath the interviewees' stories, if there are perhaps underlying sensitive things that could be said. We did notice some of this problem in some of the interviews. However, we do not make the assessment that this negatively affected the data collection in our case. At large, we experienced most interviewees to be very open and free in their speaking. We had close to no contact with the interviewees before the interviews, and neither had they been fully briefed about what the interviews were going to be about. This led to no preparations from their side which we view as positive since this made their stories even more honest than if they would have prepared for them.

3.3. Data analysis

All tape-recorded interviews were transcribed after all interviews had been done. In analysing the interviews, only the transcriptions were used if possible. Since the theories of this study grew into the thesis abductively, continuously reviewing the data in an unstructured manner during the pace of the thesis was an important part in producing the theoretical basis of the thesis. Doing so also led to a lot of knowledge about the data being aggregated, which meant that we could continuously relating the data the theories that were cumulated during the pace of the data collection. In preparing for, and parallel to, writing the empirics, specific quotes were picked from the interviews and categorised in a way to generally code the data, both into a general category of background and contextual matters, as well as into the four thought world categories – the knowledge funds and the three themes of systems of meaning – as described in section 2.3. When finally writing the empirics, we relied on our own knowledge of the theories presented in the theoretical framework to as accurately and truthfully as possible paint up the case of SEFC in relation to those theories. Translating the quotes was done parallel to writing up the empirical findings.

4. Empirical findings

In this section, we present our empirical findings structured according to the theoretical framework in section 3.3. But first, contextualising facilitates.

4.1. Background and context

“Football is one of Sweden’s largest audience sports and makes up a third of all sports in Sweden. Allsvenskan is the highest league in Swedish football. Many elite clubs in Allsvenskan run parts of their operations through one or several limited liability companies. The clubs often have to take large financial risks at the same time as they are to meet non-profit objectives of their operations.” (Esterling and Bergsten, 2018, p. 3)

These are the introductory words of the 2018 EY analytical report, “What is the state of Swedish Elite Football?”, in which the financial state of the Allsvenskan is reviewed, the highest national league in Sweden (Esterling and Bergsten, 2018). This serves as a neat introduction to a development in Swedish Elite Football that has already been going on for a long time in many European football leagues – the commercialisation of football. Huge amounts of money are pumped into the world of football. According to the *Annual Review of Football Finance 2018*, by Deloitte, the total 2016/2017 European football market size reached an astonishing €25.5 billion in revenue (Barnard et al., 2018). Of individual clubs for the 2017/2018 season, according to the 2019 Deloitte *Football Money League report*, Real Madrid generated a revenue of €750.9 million, FC Barcelona €690.4 million, and Manchester United €666.0 million (Ross et al., 2019). Consulting the EY report again, the 2018 total *net revenue*³ of teams in the Allsvenskan reached 1 794 MSEK (Esterling and Bergsten, 2018) – not even a fourth of the *revenue* generated by Real Madrid alone. Nevertheless, even though the financial numbers of Allsvenskan are not as astonishing as they are for some other leagues in Europe, the commercialisation is still obvious in Swedish Elite Football, and it is increasing. As soon as next year, due to Discovery Networks Sweden recently acquiring the rights to broadcast Allsvenskan, and due to the Association for Swedish Elite Football (SEF) signing a new sponsorship deal with Unibet, the total revenue of Allsvenskan is

³ Defined in the report as ‘revenue related to the core operations minus directly related expenses’

expected to increase by as much as 470 MSEK (Lundh, 2019). In economic theory, all industries with potential for profit, and perhaps especially growth of profit, get swarmed by investors chasing their piece of the cake. By institutional theory, the best institutional set-up to manage money is undoubtedly a company. Therefore, the apparent move of Allsvenskan clubs to run parts of their operations through one or several limited liability companies, as the quote above implies, seems very rational. However, as is also described above, the businessification – such institutional move towards being more company-like – encounters a problem. As Carlsson-Wall et al. (2016) notes, sports in Sweden has long been characterised by voluntarism and democracy (Stenling, 2014), and Swedish football has traditionally non-profitably been built up by amateur rules with the clubs being operated by their members (Billing et al., 2004). Furthermore, as one of the interviewees of this thesis put it on the question of what would happen if a smaller football club were to be run more like a company: “[...] we would probably lose our soul, at this level”; when asked about this soul, the reply was: “like, this engagement of parents and leaders”. The word ‘soul’ neatly symbolises the essence of the non-profit side of football that can most clearly be observed in smaller, more association-like football clubs. Contrasting this with the image of a company as ‘soulless’, as is often the image portrayed in films and books for example, businessifying a football club should not be possible to do very smoothly without this misfiring and hurting the non-profit soul of the club. The characteristics of a football organisation as a *club* just seem too fundamentally different to those of a *company*. However, this opposing force is not equally strong in all Swedish football organisations. SEFC was founded in the start of the 20th century. For the 50 inconsecutive years that the club has been competing in the highest national league in Sweden, they have never won. Neither have they taken any gold medal in the Swedish cup, the second most honourable tournament after the Allsvenskan. In the mid 00’s, SEFC became one of the football clubs in the Allsvenskan to run their operations in the form of a sports-modified limited liability company, which to a large share is owned by the non-profit football association of SEFC, which in turn is member-owned where all members have one vote each. Basically, all operations are run through the company, leaving the non-profit football association rather idle, except for its and its members’ primary role of participating and voting in the annual meeting of the association and the company. The

board members of the association with their newly elected chairman are the same as in the company. Their primary role is “to conduct member-promoting activities as well as to through an active ownership in [the company of SEFC] create the conditions for running strong football operations for their members [...] through operating towards fulfilling the sports goals and ambitions of the club.”⁴ The operations of the club are structured in two main parts: one handling the business aspects, and one the sport aspects, very similar to the structural differentiation in Carlsson-Wall et al. (2016). These are also in most cases separated in terms of space, except for some of the sports people whose work is more related to the business side of the organisation. In addition to this, there is also an, a bit separated, academy which deals with fostering and developing youth football players. However, although this is separated from the ordinary sports operations – the football team along trainers etcetera – it can at large be considered part of the sport side of the club. The main responsible person of the sports side is the Manager – a position that was created in the spring of 2019 by a combination of the two previous roles of the main coach – doing sports-oriented tasks such as training the football team and squad-building etc. – and the sports manager – working more business-oriented with planning for player transfers and managing costs for the squad etc. The Manager is therefore a position that can be said to be right in-between the sports and business sides of SEFC. The business side of the club is organised as a conventional business department with a very flat hierarchy, with, first and foremost, a CEO, three sellers (business-to-business), a head of accounting and administration, as well as a head of market and events (business-to-customer), along with a few more employees doing related things. SEFC’s vision is “to in front of a fully seated arena play an attractive football and continuously take Allsvenskan medals and qualify for European play”⁵. Regards to the future, this is also the starting-point of the ‘strategy work’ of SEFC.

The PMS, or the ‘strategy work’ as they call it, is new for 2019. It is a product that comes from the CEO’s and the board’s common work where the CEO has had the main responsibility producing it through an iterative dialogue with the board. The PMS is derived from SEFC’s overall vision as presented above, which is also placed at the top

⁴ From the 2018 annual report of the association of SEFC, page 3

⁵ From the 2018 annual report of the limited liability company of SEFC, page 4

in the internal document containing the different parts of the PMS. Under the vision the, by the board set, long-term goal of becoming top six in the revenue league of the Allsvenskan at the end of 2023 is found. This is an overall goal, or in other words, an overall performance measure that has further been broken down on five areas – corporate customers, private customers, sport, brand, and finance – under which further sub-goals have been specified – where possible, purely in terms of revenue, and where not, in non-revenue terms (approximately 30 percent of the case) but still with an inherent aim of bringing the club closer to the desired spot among the top six in the revenue league. The people affected by the PMS have, as a working group, in collaboration with each other and the CEO, through what we choose to call *strategy work meetings*, been involved in breaking down the overall financial sub-goals into more concrete goals as well as action plans designed to reach them. Since this ‘strategy work’ contains a specific set of performance measures based on accounting information (revenue), this can be said to be a PMS. In addition to the PMS, SEFC also has a ‘brand platform’ – the second of the two main internal documents that are used in managing the club. The brand platform and the PMS are considered equally important.

4.2. Thought worlds

Thought worlds are complex and assumed to be constantly changing. Simplifying them too much and saying that there are only one or two thought worlds of SEFC would therefore be inaccurate. Due to the nature of them, there are as many thought worlds in SEFC as there are people. Nonetheless, we did find some general trends in the thought worlds of the people of the business and sports parts of SEFC respectively, indicating the existence of some identifiable inherent collective consciousnesses. Furthermore, we also identify sensemaking processes around some parts of the PMS due to introduced uncertainties being indications of pulsating tweaks of SEFC’s organisational routines.

4.2.1. Funds of knowledge

The simplest way to unveil the knowledge funds is to consider the backgrounds and experiences of the people in the organisation. First of all, it is clear that the sports side of SEFC is made up of people with deep-going backgrounds in football. The coaches (including the Manager) have long experiences in the world of football; some have even

played at an elite level themselves, and all have worked with football for large parts of their lives. On the business side of SEFC on the other hand, the story is different, but not completely. The board is mainly made up of people with primary backgrounds in the business sector, with only some clear exceptions. Before coming to SEFC, although having some background in football, the CEO too was mainly fostered in the world of business. Stepping further down in the hierarchy, there are some employees with predominant backgrounds in football, which is also why they have entered the industry of football in the first place, whereas some even knew nothing about football before starting at SEFC. As one of the interviewees observes:

“It has been very common in sports over the years that you, like, take in an old player just because it is an old player; ‘Of course he should be in the office!’ But he has no education, so why?”

In SEFC however, they have evidently actively departed from this way of recruiting and have instead searched for people based on how well they fit the roles they work in, without requiring them to be especially experienced in the world of football. This has led to a diversity of people working in the business side of SEFC. However, even though some of the people of the business side of SEFC do have backgrounds in sport, these also express that they have learned how to think in terms of business over time. This makes the business side of SEFC very business biased in terms of their fund of knowledge, whereas the fund of knowledge of the sports side is very much about sport.

4.2.2. Systems of meaning

Concerning the systems of meaning, just as with the funds of knowledge of the organisation, there are clear biases towards thinking in business terms rather than sports terms in the business side of the organisation, as is evident in the way the PMS has been implemented so smoothly there, not spurring very much uncertainty. In the sports side however, the case seems to be a bit different, at least regarding the aspects of development considered most crucial.

What is seen when looking into future/uncertainties?

First of all, the company-wide vision, or dream as it is also called in the brand platform, is what the PMS is ultimately created to reach. This is also the future that all interviewees seem to reach for – strongly connected to the collective identity (Melucci,

1989) of working at a football club and to what you *socialise* around at SEFC, for example right after a match that have just been played, leading to no clear uncertainties regarding the overall future orientation of the PMS. However, something that has not been completely connected to the *identity* of those working at SEFC as expressed by the PMS, at least not as clearly as the connection to the football itself, is the level of the sports performance of the club – how high SEFC aims. As explained in section 4.1.2, SEFC has never won the Allsvenskan or the Swedish cup, and their European play has been shy to that of other Swedish clubs. In this lack of success, forces within the club has clearly begun to express questioning of the performance of the club, such as the newly appointed chairman of the board. As one of the interviewees noted:

“I think it was [the chairman of the board] who went out and said that: what kind of club would we be if we did not aim high? What kind of people would we be if we just sat here and just, ‘no, we’ll aim for eighth or ninth place [in Allsvenskan] this year’? Then it would be dead boring to work here.”

Through this act of sensegiving from the newly appointed chairman of the board, the expectations on SEFC can be said to have been argued as unmet (Jablin and Kramer, 1998). The average sports performance of SEFC got openly questioned, and thereby, the need to find the path to becoming a better performing club grew. An *identity* aspect brought up in some of the interviews surrounding this is the fact that the majority of the people at SEFC are described as competitive people. This shows a certain degree of sensemaking in which the people of SEFC seem to have effectively coordinated their ambitions to reach for the top. However, as this still does not seem very far off from the what the people of SEFC thought and felt before this PMS was introduced, the sensemaking processes are scarce in talking about this in the interviews, since this aspect of the PMS was already similar to the organisational routines of SEFC.

Aspects of development considered most crucial

Instead of emphasising the path to improved sports performance as being to improve the football itself, the PMS pretty much exclusively highlights the need of improving SEFC’s financials through its overall revenue league performance measure. This way of reasoning comes from the many reports indicating a correlation between financial and sports performance, well exemplified by the following excerpt from the EY report as previously referred to in section 4.1.1:

“By and large, we can see a correlation between good performance in the Allsvenskan in terms of the sport and the revenue of the clubs. However, there are some exceptions where the placement in the net revenue table do not follow the placement in the sports table. If we consider the clubs’ financial resources we can for example see that GIF Sundsvall and IFK Norrköping ‘overperforms’, while IFK Göteborg and Dalkurd FF ‘underperforms’.” (Esterling and Bergsten, 2018, p. 18)

According to this, to climb the Allsvenskan ladder, either you play better football and climb it directly, or you increase your revenue, enabling you to climb it by your acquired financial strength. Either way, according to statistics, you will eventually end up at the top. As the CEO points out:

“Everything is connected. There is no hen or egg in this. But if we build a strong business and find a lot of good things to commercialise, the conditions for the sport will improve”

When asked why they settled on focusing on the financial path in the PMS, he replies

“Well, if the sport were to pull all the rest, then we would as a club be dependent on that we have a year where we get a jackpot and overperform and have a lot of luck and make money on it; that we all of a sudden with our limited resources overperform and manage to become a top-three-team. But you cannot build on that. It would only be due to luck in such cases with a lot of clubs underperforming while we succeed.”

To reconnect to the what is seen in the future in SEFC, here it can also be important to note that the CEO also says:

“That we make money is no end in itself in sport. Making money is so that we can become even better in terms of the sport.”

This financial focus in what aspects of development that the PMS expressively considers most crucial, has felt more natural to some than for others. Starting with the business side, there are some voices indicating misfits of this PMS in SEFC. One voice refers to the up-and-down way of making the financial sub-goals a bit high:

“They just set the numbers. There you might have wanted to have some work group sometime where you met with the board too, because now it has just really been that the board has been sitting with their own work and then we have just gotten the numbers presented to us.”

Another refers to an aspect of uncontrollability:

“So, it is basically based on just a financial goal that is a bit unclear since it depends a bit on how the other teams have increased their revenue, so it is as you understand a bit semi-difficult to relate to, but it is what we work towards as it looks now, and what we have as a long-term target.”

These voices however do not specifically treat the financial focus as the problem, they are rather troubled with how the PMS with its overall performance measure has been thrown at them from above. Instead, when asked about whether they think it is strange that it is so financially biased, all interviewees of the business side resoundingly return to the assumed strong correlation between financial and sports performance together with the fact that SEFC is a company; “now we are more purely driven as a company – it is finance, it is clearer processes about where you want to go” and, “the club that does not run their club as company does not exist in the Allsvenskan anymore, hardly not even in the [second highest national league in Sweden]”, as well as, “elite football is almost only finance – finance and false years for some teams – but there is no team that has been able to stay at the top without managing to keep good financials” are some examples from multiple interviews. Furthermore, the EY report is clearly treated as an extracted *cue* as one interviewee indicates through the following:

“EY does a great scrutiny of elite football each year. It speaks its clear language. There are no doubts about how it looks.”

This shows how close this way of reasoning is to the corporate *identity* of the people of the business side of SEFC. They do not primarily work at a club – they work at a company. Therefore, introducing a company-like and financially biased PMS does not feel particularly strange to them. Furthermore, as one of the interviewees notes:

“The feeling is that the organisation we have now is more receptive to this than what it was three to five years ago, and that once again has to do with what I said in the beginning, that there has been thought put into which people can take this to the next level.”

Additionally, it should also be noted that the *socialisation* through the strategy work meetings, together with the clear extracted *cues* of the EY report, the apparently strong correlation and the overwhelmingly clear and concrete revenue league performance measure, as well as *enactment* aspects as discussed related to the next theme of systems of meaning, have helped in allowing the revenue league performance measure to settle

in the business side of the organisation. Along with this, it can also be noted that the board with its clear argumentation and the CEO with his regular interactions with the employees due of the flat hierarchy indicates that there has been a good giving of sense to the employees of the business side SEFC related to this, which one interviewee also hints at with the following:

“[the CEO] has really ... he has really taken [SEFC] to a level where we can actually call ourselves a company if I compare to how I have known [SEFC] earlier, and I have actually lived here for most of my life, so I have known [SEFC] for a while”

Regarding the sports side of SEFC however, the story is a bit different. In the interview with the Manager, a few things can be concluded. As noted in section 4.1.2, the Manager has just recently been inducted into the different parts of the PMS. This means that, previously being the main coach, recently entering the role as a sports manager too, the PMS contains relatively new and unknown things for the Manager, being one of the reasons to there being more occurrences of sensemaking in the interview with the Manager compared to the rest. Entering a business-role of SEFC after previously mostly having worked with sports related matters, recently getting introduced to the PMS as well as other business-related matters, provides the opportunity to more validly observe how the sports side of SEFC reacts to the financial perspective of the PMS, rather than when interviewing someone who have already had time to digest this change of focus. The Manager is very calm about the financial orientation. When asked about whether he thinks his role is a lot about thinking about costs he replies:

“It sounds boring, but it is about where we should put our resources. How can we maximise the resources we have? It is something that, well, that is talked about. How can I in my role contribute to that the club gets closer to its vision, and that is to maximise the conditions that we have and then probably, slowly but surely, work our way up towards where we want to get. Somewhere, it is about doing it damn good where you stand right now, and for me it is about maximising the resources that exist and then more resources come in to the team with the help from what is around us [referring to the business side], and we in turn help the others we work with by hopefully playing good football and getting a lot of people to come to the arena and so on, but our main focus must be on the sport.”

Here it is clear that the manager, along with the rest of the sports side, views improving the sport as the main mean to reach the vision of playing better football; contrary to the

perspective set in the PMS, the financial path is not viewed as most crucial. Following up with a question about why it sounds boring, he replies the following:

“Well, you feel that you are a coach and then it should just be focus on ... and I have been the main coach, and then it has only been focus on sport, sport, sport, and it is dull to say that finance becomes... but finance is focus in all football clubs, but that is not what I want to put my head in.”

Upon this, without asking about it, he fetches the EY report as referred to in multiple places in this thesis and opens up a page showing a diagram over the current Allsvenskan teams' average salary costs on the Y-axis, and their average table placements in Allsvenskan for the 2017/2018 season. Once again, the EY report works as an extracted *cue* allowing its observer to grasp a certain part of reality as is told by it. However, in this diagram, it is clear that the correlation between financial and sports performance is not perfect. Instead of viewing the correlation as a truth as was the general case in the interviews with the employees of the business side, in a duck-rabbit sense, the Manager uses this report to emphasise that SEFC outperforms its expected sports placement as predicted by their salary cost level, rather than to primarily emphasise the correlation itself. In the business side, this extracted *cue* is revisited as a way to repeat that it is considered a known fact that improved financials lead to improved sports performance, but it tells a different story from the Managers perspective since he instead uses it to highlight that some teams outperform the expected placements in the sports league. This is an example of where *plausibility* is all that is required for allowing the uncertainty to be made sense of. There is no need to understand the whole picture, and this allows for cherry-picking of the parts of highest interest. The business side focuses on emphasising the correlation between financials and sport as a known truth because that is what they feel that they can influence being closest to their *identity* as business people as well as about what they *socialise* around due to the structural differentiation of the business and sports institutional logics of SEFC (see Carlsson-Wall, 2016), whereas the Manager chooses to see the exceptions where some teams have ended up either above, like SEFC, or below the regression line as drawn up in the EY report, because that is what he can influence and what lies closest to his *identity* as a football person as well as what he *socialises* around with his fellow sports people. The way that the Manager reasons around this correlation is similar to the

Real Madrid example in section 2.2.2 where the fans defend their *identity* as fans of the best team in the world. The Manager's reaction is not that expressive, nor is it especially angry – it is way subtler. In a way to himself defend his *identity* as the main coach of the football team, as well as a good one, he chooses to emphasise the achievements of the football team in SEFC as a club rather than the financial achievements of SEFC as a company. Further evidence of differing *identities* in the matter of this is that the Manager himself explains that he doubtlessly views SEFC as a club, due to the sport being the core of SEFC and that he grew up in the city where SEFC resides and that SEFC has always been more of a club than a company to him, regardless of the business side people's view of SEFC. Thereby, the financial bias of the aspect of development viewed most crucial in the PMS does not seem to travel well to the sports side of SEFC.

How the development task is understood

Here, how the PMS implies that the people of SEFC *should* think is clearly expressed in the action plan parts of it. As noted above, the overall revenue league performance measure and the nearby absolute financial goals in the broken-down focus areas were set by board and the CEO in collaboration. However, the rest of the content, including the actual actions, were produced by the employees and the CEO in collaboration through the mentioned strategy work meetings. This leads to the actual PMS well representing what the people of SEFC actually think about how to reach the future goal, implying no directly introduced uncertainties by the PMS on this matter. Having sub-goals very related to the revenue league table and an action plan made to reach those, also shows how *enacting* the PMS may have led to a further complying with the financial perspective of it, at least in the case of the business side. Something worth pointing out here is that even though the financially set goal has influenced the rest of the PMS however, it is not assumed to have led the employees of the business side of SEFC to only focus on the financial aspects of their work. As the CEO points out:

“In this industry I think you get so reminded about the other values, what media writes and all supporters and partners you meet, and all the matches with all the engagement; that I think it takes quite a lot for an employee to fall in and only focus on finance and disregard all the rest.”

Furthermore, since the hierarchical structure is so flat, each employee can almost be considered to work in their very own separate department doing their own separate

things. Therefore, their views on what to do to reach the vision is to keep working pretty much as they have worked before. Among other things, the sellers view the development task as to increase revenue by nurturing relations with existent partners and finding new partners, and for the head of market and events it is to sell more tickets at the same time as to increase the audience figure regardless of sold tickets, as well as work on things like a communication plan to be able to push those numbers among other things. Thus, it is difficult to say whether there is any collective idea about how the development task should be carried out, apart from carried out in a way so that the set financial and non-financial goals are met in order to be able to eventually meet the overall financial goal. *Enacting* the PMS has thereby been an important factor in aligning the business people with the financial perspective of the PMS. One indication of how the PMS has influenced the view on how the development task is carried out is about facilitating the stripping of costs; as indicated by one interviewee:

“I think it is so good because now I can sometimes go to the team and say, ‘no, we will not do this because this has nothing to do with the strategy we have set. Our goal is this and this is our goal, but will this help us to reach our goal? No’.”

Similarly, another interviewee of the business side indicates that the PMS has had a clarifying role. Conclusively, the development task as specified by the PMS has generally not been an introduction of uncertainty to the business side of SEFC and there has therefore not been much need of making sense of it, but the fact that the employees have enacted it is assumed to have assisted in the embracing of the financial focus.

On the sports side, they too focus on what their roles imply them to do – to keep focus on the sport, “because that is the most important and my main task” as the Manager points out. However, the Manager also understands it a bit differently. In the PMS, none of the focus areas are particularly micromanaged. Nonetheless, sport is the area that has been the least micromanaged. In order to reach the goal of getting top six, regardless of whether it is the revenue or the sports league, the development task of the sports side is well summarised by the following quote from the Manager:

“We have said that to reach there, it is best to have a goal of winning the next match and focusing on what you can influence to a hundred percent. So, somewhere in the top the club has the ambition to reach somewhere, but as we choose to interpret it, as we choose to do it, is to do it like this.”

He argues that it would be unsustainable to communicate to the players and others active in the sports side of SEFC that the goal is to play like a top-six-team since that would be counterproductive due to it probably getting in the heads of the players. Nonetheless, the Manager also sees the possibility to increase the revenue of the team by selling players and by developing the academy so that more sellable players are fostered in SEFC, which are also aspects brought up as important in the PMS. However, this leads to a contradiction, described by the Manager as:

“We know that to get a good placement [in Allsvenskan] our team need to be as good as possible, but we also know that the players that might be interesting to sell are likely our best players, and if we sell our best players it would reasonably affect the possibility to reach the top this year.”

Here, the hen-or-the-egg paradox gets very clear. In SEFC, if they would end up in a sharp situation where they, in order to improve the financials, would need to sell good players possibly incapacitating the sports performance, it would become the object of thought and discussion between the Manager, the CEO and the board, where the board ultimately decide, but where the Manager’s voice would weigh quite heavy. Concerning the financial pressure of the PMS, the Manager himself does not think it has influenced him very much on these matters. Rather, he sees it as if it lies in the role of the Manager to see: both the short-term benefits of for example building a team of only old players, not allowing any younger players to play, in order to maybe be able to gain a few placements in the league table; and the long-term disadvantages of this by taking SEFC to a future where they have not fostered any younger players which will then hit back on them in the form of reduced sources of income and therefore also fewer opportunities to acquire more ‘old’ players. And he also sees it the other way around: if he lets more young players play today, probably decreasing short-term performance, he will build up a stronger base of SEFC players which can be better utilised in the future, both in terms of sport by having made them fit better in the team and in terms of finance by being able to sell them for a higher sum than what would have otherwise been possible. Thereby, it is clear that the development task itself for the Manager contains both pure sports performance as well as financial aspects. Although the financial aspects can mainly be viewed as already being part of the role as being a Manager, not necessarily as coming from the PMS, the overall focus on the financials in the PMS may have

enhanced the Manager's financial perspective somewhat through *enacting* it through the sports manager *identity* parts of his role. When asking the CEO whether the financial bias of the PMS could affect the sport negatively, he replies:

“No, absolutely not. On the contrary, I think it will affect it positively. The sport has so many other goals. Just because we have set financial goals on the sport, the people working with the sports matters will not think that, ‘now we have a match on Friday, so it is not very important how it goes there because we will sell players this summer and make money’.”

Thus, the how-the-development-task-is-understood part of the PMS cannot be said to have led to any particular misfits in the organisational routines related to it. In summary, since the view of the development task of the PMS does not significantly conflict with the view that the people of SEFC had before the PMS was implemented, it involved little introduction of uncertainty leading to no clear sensemaking processes seem to have started specifically related to the PMS on this point. Therefore, we can conclude that the organisational routines should have been little affected by it.

4.2.3. Summary of thought worlds

As noted in the beginning of this section, the thought worlds of an organisation are diverse. The general trends that can be seen is that the business side of SEFC consists of some with backgrounds in both sports and business, and some with only backgrounds in business, ultimately leading to the fund of knowledge at the business side of SEFC mainly being business-biased. On the sports side on the other hand, the fund of knowledge is mainly sports-biased, being built up of people with main backgrounds and experiences in the sports world only. This is, among other things, assumed to be a big factor in constructing the *identity* of the people of the different parts of SEFC.

Regarding the systems of meaning within SEFC, it is clear that everyone aspires towards the same goal – to improve the football performance. Due to the *identity* of working at a football club being so strongly focused on football, any other orientation in the PMS would be considered strange. Through setting an overall financial performance measure as the head of the PMS and constantly repeating the correlation between financial and sports performance as a known truth through *plausible* extracted *cues*, *socialising* it through the strategy work meetings and in the structurally differentiated business part of SEFC in connection to the business people's corporate *identity*, as well

as *enacting* the contents of the PMS, business side employees have evidently been aligned with this perspective regards to the development aspects considered most crucial, and a collective consciousness can be said to exist here. The Manager's and ultimately the sport side's perspective on how to reach the vision of improved sports performance however remains related to the sport itself due to the making of sense of it being different compared to the business side due to less *enactment, plausibly* emphasising the sports aspects in the EY report as an extracted *cue* related to their *identity* as sports people and their *socialisation* context, leading the PMS to be little embraced by the sports side related to this. Considering how the development task is viewed, the PMS can generally not be said to have led to much uncertainty, and therefore, no major changes to the organisational routines related to this are assumed.

4.3. Organisational routines

According to Weick (1995), viewing the implementation as the rise of uncertainty and therefore as an interruption (Mandler, 1984) to the stability of SEFC's organisational routines enables us to view the evidently started sensemaking processes as pulses leading to new organisational routines. Concerning the business side, although the PMS itself can be viewed as a new organisational routine, due to the apparent scarcity of sensemaking processes relating to the PMS, the implementation of it has not led to revolutionary changes in organisational routines. Still, there are some evidences of changes in organisational routines, the cost-stripping example being one indication of such. Seeing this and reminding oneself that the more micromanaging aspects of the PMS have been co-created with the CEO together with the employees, it seems more as if the PMS has been a way to clarify things already part of the organisational routines of SEFC. The setting of the revenue league performance measure on the other hand with the most sensemaking processes relating to it in regard to the business side seems to have led to an enhancement of the correlation as a known fact. Furthermore, through *enacting* the contents of the PMS, an alignment with the overall performance measure has been brought about. Therefore, we can primarily conclude that the introduction of this PMS has changed the organisational routines around how to think about the correlation between financial and sports performance. This is further strengthened by the following, as one of the interviewees notes:

“I think that many thought it was very scary because it became so clear and that you saw where we were [in the revenue league], and it's easy to end up in some sort of passivity: ‘How will this go? This is impossible. It has never been done before.’ No but, that is why we are employed – to do something new. We cannot just keep being average, like.”

On the sports side however, it seems as if the financial bias of the PMS has not gotten much grip, at least not compared to how it would have been without it. The sensemaking processes evident in interviewing the Manager shows that the revenue league performance measure is more foreign to the sports side of SEFC than to the business side, indicating an incompatibility of the aspects of development considered most crucial by the PMS compared to the sports side's perspective. This is well shown in the way the Manager in his speech chooses to focus on the performance of the sport rather than the financial performance, well exemplified by the way he uses the EY 2018 report differently compared to the business side of SEFC. However, even though this has given rise to some sensemaking processes, and although there are some indications of that the PMS may have enhanced the financial perspective of the Manager, it seems as if the result of these sensemaking processes has been more about disregarding the financial focus rather than embracing it, resulting in the organisational routines not being very affected by the implementation of the PMS on the sports side. Additionally, the fact that the Manager's tasks are less specified in the PMS compared to the business side's also lead to differences in degrees of *enactment* between the business and sports parts of SEFC, leading to even less of an embracement of the financial components of the PMS in the sports side. By reviewing the CEO's view on this matter however, it actually seems as if the top management has actively chosen to not intervene too much.

In summary, there are evidences that the implementation of the PMS has led to some changes in organisational routines, primarily through managing to align the people of the business side of SEFC to the idea that improved financials lead to improved sports performance. Furthermore, there are some evidence that it has led to a change in organisational routines in the sports side in the way that it may have enhanced the Manager's view on financial matters. However, at large, the sports side's organisational routines have not been very affected by the financial bias of the PMS due to it not being fully compatible with the characteristics of the thought worlds of the sports side of SEFC, showing that the sports side has not really embraced the financial perspective.

5. Discussion

In addition to the analysis that has automatically been carried out through structuring the empirics according to the theoretical framework, here we will bring further analysis to the matters observed in the empirical findings by discussing this thesis' contributions to the domains.

5.1. Contribution to accounting and sport

The first contribution of this thesis is to the previous literature of management accounting and sport (e.g. Janin, 2017; Carlsson-Wall et al., 2016, 2017; Baxter et al., 2019). Building on the separation of the sports and business institutional logics in a football club, as described by Carlsson-Wall et al. (2016), our findings indicate further separation of thought worlds and organisational routines. As has already been pointed at in the empirical presentation, this can be explained by differences in: (1) *identity* due to the sports logic leading to different identities of the people more influenced by it compared to the business logic; (2) *socialisation* contexts due to the structural differentiation as is evident in SEFC; (3) *enactment* due to differing work tasks related to the different parts – the work tasks of the business people are more possible to break down financially than in the sport and the business part works with business while the sports part works with sport, reconnecting to the *identity* aspect; (4) how the extracted *cues* that are interpreted in the different parts of the organisation; and, (5) how the different parts of the organisation through only requiring *plausibility* views the extracted *cues* differently. Conclusively, the institutional environment seems to be very connected to the thought worlds and organisational routines of the club. Adding on this, the empirics show that the effect of the PMS differs between the two parts of the organisation. Due to the differing thought worlds, the overall revenue league performance measure has not affected the organisational routines of the sports side as much as on the business side. This leads to the conclusion that the managing of institutional logics with a PMS is not only situation-specific, it is also dependent on the characteristics of the thought worlds and organisational routines of the parts of the organisation. This also has its implications for Carlsson-Wall et al. (2017), where the “shared understanding of the breakdown of responsibilities and duties” as created

through a PMS needs to be complaint with thought worlds of the participants involved in coming together for the events. If the contents of the PMS are too far off, leading to too high uncertainties of the ones involved may lead to confusion and disregard of the contents of the PMS. Furthermore, this thesis can be paralleled with Baxter et al. (2019) and their findings of the need for the performance measures to be ‘simple’ – not being foreign to the thought worlds and organisational routines – and ‘unambiguous’ – with *plausibility* being more important than pure unambiguity. Additionally, this thesis further implies the need for the performance measures to fit in the thought worlds or organisational routines in order for them to be “key means whereby collective action is coordinated and the ‘social’ – as an emoted community – is reflexively assembled” (Baxter et al., 2019, p. 1). Conclusively, this thesis has introduced a sensemaking perspective to this domain, synthesizing a coherence on this underexplored linkage.

5.2. Contribution to accounting and sensemaking

The second contribution relates to the previous literature of accounting and sensemaking (e.g. Swieringa and Weick, 1987; Boland and Pondy, 1983; Tillman and Goddard, 2008; Kraus and Strömsten, 2012). Through structuring the theoretical framework as has been done, this thesis shows how sensemaking theory can be combined with the notions of thought worlds and organisational routines, and at the same time placing accounting at the centre of these interrelations, viewing the implementation of it as having given rise to uncertainties and therefore also being the cause of changing, or unchanging, organisational routines, depending on the characteristics of the thought worlds’ making of sense. Thus, this thesis contributes to this domain by introducing a new perspective of sensemaking. This study also confirms the findings of Swieringa and Weick (1987) about how accounting systems can act as a tool for collective sensemaking as in the business side of SEFC. Looking at the effects in the sports side however, this study shows an explanation of why the opposite occurs where, for example, the financial perspective of the PMS does not fit in the sports side’s thought worlds. Furthermore, this thesis provides an example of where financial focus has not gotten the upper hand in a context previously not financially biased, possibly due to few sensegiving activities performed by the top management and other stakeholders, in this case also intendedly (c.f. Kraus and Strömsten, 2012).

6. Conclusions

The research question we attempt to answer in this thesis is:

How has the newly implemented PMS been received in the thought worlds of SEFC from a sensemaking perspective, and how has it affected the organisational routines?

Summarising the answer to this and the contributions of this thesis, it should first and foremost be said that thought worlds and organisational routines are complex and come in many forms and shapes. Therefore, would be foolish to generalise them too much. However, as has been shown in this thesis, looking at a football club through these concepts along with Weick's (1995) seven properties of sensemaking, and furthermore, the role of sensemaking in the pulsating interrelation between intersubjectivity – here equalled with thought worlds – and generic subjectivity – here equalled with organisational routines, results in some interesting findings. First, we find that the implementation of a PMS does give rise to uncertainty in its interruptions (Mandler, 1984) of the organisation's stable organisational routines. Next, the making of sense of this uncertainty, and thereby how it is received, is shown to be dependent on the characteristics of the thought worlds of the organisation. The contents of the PMS are better (worse) received if they are compatible (incompatible) with the sensemaking processes of the thought worlds; thinking differently, in a duck-rabbit manner, leads to different results of the implementation. In the case of football, looking at the club as split into a business and a sports part, similar to Carlsson-Wall (2016), this thesis shows that the thought worlds and organisational routines – and thereby also the effects of the PMS on the organisational routines – of a football club differ between the different parts. In the business side, where the PMS of SEFC felt more familiar, it had more of an impact on their organisational routines, compared to the sports side where it did not fit equally well. Therefore, this study shows how thinking differently about a newly implemented PMS may lead to different effects on organisational routines, implying a need for custom-fitting a PMS to the thought worlds and organisational routines of an organisation, if effect is what you desire.

The most important limitation to this study that must be acknowledged is the extent of the data collection. To further validate the findings, a more extensive amount of data

could have been beneficial. Since this has been considered in the data analysis however, the problem of this has been reduced. Subjectivity is always a present problem in a qualitative study like this that is never fully erasable. One way to deal with it is to be aware of it, to therefore also be aware of when it gets the upper hand so that you are then able to steer it off, which we constantly considered during the pace of this study. Also, collecting more data, perhaps interviewing other people in the organisation, or outside of it such as the former sports manager, would have led to an extension of the study that would probably require even more pages. This would therefore perhaps be better suited as a suggestion for future research. Therefore, in its current state, we consider the data to be sufficient to make the conclusions that have been made. One major obstruction to why the scope of the study and the extent of the interviews has not been extended is due to time issues, due to the fact that choosing subject took longer than it could leading to the first contact with SEFC being made relatively late, and due to the fact that the spring is the most stressful period of an Allsvenskan football club since that is when the Allsvenskan starts and that there are a lot of surrounding activities that an elite football club have to deal with then instead of receiving thesis writers.

Concerning the orientation of future research, drawing inspiration from Janin (2017) it would be very interesting to investigate how the financial perspective of SEFC has affected their external stakeholders. In the unrepresented data, there are further, but incomplete, evidences of that the communication of the correlation between financial and sports performance has reached supporters, actually leading them to comply with commercialising certain parts of the arena which they otherwise may not have complied with, leading to an understanding of the supporters of the financial focus of SEFC. Additionally, considering that this as only a glimpse into the thought worlds, organisational routines and sensemaking processes in a football club, there are a lot more to look at in this area. It would be especially interesting to investigate how and why accounting might actively be used in managing the differing thought worlds and organisational routines in cases where they are conflicting and whether this would imply any differences compared to the managing of multiple institutional logics as investigated by Carlsson-Wall et al. (2016). In furthering the discussion of thought worlds, organisational routines and sensemaking, we suggest a further implementation and development of the theoretical framework produced in this thesis.

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8. Appendix

Theoretical framework	
4.2.	Thought worlds
4.2.1	Funds of knowledge
	o What background and experiences do the people of the business and sports part of SEFC have respectively?
4.2.2.	Systems of meaning
	o What future/uncertainties are expressed in the PMS, how does this relate to the future/uncertainties seen by the people of the business and sports parts of SEFC respectively, and what sensemaking processes, or lack of such, indicate this?
	o What aspects of development are expressed in the PMS as most crucial and how does this relate to the aspects of development considered most crucial by the people of the business and sports parts of SEFC respectively and what sensemaking processes, or lack of such, indicate this?
	o How is the development task expressed in the PMS and how does this relate to how the people of the business and sports parts of SEFC and what sensemaking processes, or lack of such, indicate this?
4.3.	Organisational routines
	o Where the implementation of the PMS has led to uncertainties, where has the thereby started sensemaking processes led to changes to the organisational routines?

Table 1: A clarifying summary of the theoretical framework which the empirical findings are structured according to.

#	Date	Type of meeting	Recording mode	Function	Duration
0	2019-03-01	First meeting	Notes taken	Chief Executive Officer	00:30:00
1	2019-03-15	Background brief	Notes taken	Former Chairman of the Board	01:00:00
2	2019-03-17	Interview	Audio recorded	Chief Executive Officer	01:20:39
3	2019-03-17	Interview	Audio recorded	Chairman of the Board	00:52:26
6	2019-04-09	Interview	Audio recorded	Senior Sales Officer 1 (B2B)	01:05:35
4	2019-04-09	Interview	Audio recorded	Head of Accounting and Administration	00:36:22
5	2019-04-10	Interview	Audio recorded	Senior Sales Officer 2 (B2B)	00:46:09
7	2019-04-10	Interview	Audio recorded	Head of Market and Event (B2C)	00:48:55
8	2019-04-11	Interview	Audio recorded	Former Chairman of the Board	01:01:25
9	2019-04-11	Interview	Audio recorded	Manager of the Football Team	01:06:46
10	2019-04-12	Interview	Audio recorded	Chief Executive Officer	00:49:49

Table 2: A specification of the date and type of the most relevant encounters, the way they were recorded, the people that were met, and the duration of the encounters.

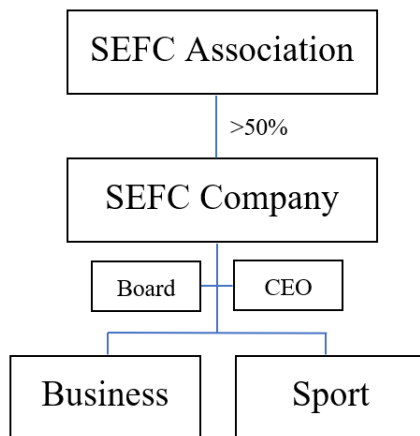


Figure 1: A simplified map over the most relevant parts of the organisation and ownership structure. The member-owned SEFC Associations owns more than 50 percent of the SEFC Company. The board and the CEO together constitute the top management over the operations of the club, which can be viewed as split into a sports and a business part.