Numerical professionalization

The role of calculative practices in governing the individual football player

Carl Grant   Marcus Skantze

23129@student.hhs.se   23095@student.hhs.se

Abstract

In a time of pervasive quantitative performance regimes and *numerical professionalization*, an investigation of individual accountability seems timely. This paper seeks to investigate the role of calculative practices in governing the emotions and performances of individuals within popular culture. By applying the lens of Foucault (1977) and viewing the concept of *internalization* as a cognitive state (Sauder and Espeland, 2009), our first main contribution is that performance measurement systems (PMS) seems to govern individuals by informing their emotions. We find that emotions are unique with a distinct PMS, and dependent on the successful administration of the system to render positive cognitive connotations. Additionally, measures that appealed to self-interest seemed to generate productive emotions with players and positively impact their performances. The second main contribution was to highlight the role of the expert in creating productive emotions with individuals. Credible data collection of the administered PMS, management of personal relationships with players, and avoiding mixing qualitative and quantitative discourse, was important factors to decrease negative cognitions between players and administered PMS.

Acknowledgements

We are grateful to our case company for the kind invitations and openness throughout this past fall. Thank you for enabling us to write this master thesis.

We would also like to thank our tutor, Associate Professor Martin Carlsson-Wall for valuable insights, enthusiasm, and advisory.

Stockholm, December 2018

Carl Grant   Marcus Skantze

Table of contents

1. Introduction

"The proliferation of quantitative measures of performance is a significant social trend that is fundamental to accountability and governance [...]" - Espeland and Sauder (2007, p.2)

Since Hopwood's (1994) call to scrutinize the role of accounting in everyday life, a number of accounting scholars have risen to the task. Popular culture, one pervasive aspect of contemporary society and everyday life (Jeacle, 2017), has seen a stream of research investigating the influence of accounting and the accountant (Bialecki et al., 2017; Carlsson-Wall et al., 2016, 2017; Dambrin and Lambert, 2017; Jeacle, 2009b, 2012, 2015, 2017; Jeacle and Carter, 2011, 2012; Lapsley and Rekers, 2017; Maier, 2017; Mikes and Morhart, 2017). While many of these scholars have focused on traditional management accounting tools such as the budget or balanced scorecards, one subset of scholars has ventured towards more performance oriented calculative practices. These contributions have concerned evaluation devices such as rankings (Bialecki et al., 2017; Jeacle and Carter, 2011), performance measurement systems ("PMS") (Carlsson-Wall et al., 2016), and key performance indicators ("KPIs") (Baxter et al., 2018). Judging from the focus of these authors, and the above outlined quote from Wendy Espeland and Michael Sauder, it seems timely to evaluate the quantitative and performative regimes that penetrate *society* also in the realm of accounting and popular culture.

However, the notion of *society* has up until today largely revolved around organizations. In extension, Espeland and Sauder's (2007) 'accountability and governance' seems to only have been demanded from collectives of people, while the sole individual has been left, largely unaccounted for. Jeacle (2015) proves the exception with her study on the governing functions of *calculative technologies* (Rose and Miller, 1992) and their influence on *consumers* of 'fast fashion'. Indeed, there seems to be a gap of literature on the government of individuals that *produce* popular culture (Dambrin and Lambert, 2017). Nuancing this proposition, literature seems to be scant on how these *producer* individuals become subjects of 'accountability and governance' by the enactment of 'quantitative measures of performance' (Espeland and Sauder, 2007). Another scantily scholared phenomena in accounting and popular culture pertaining to individuals, is that of mentalities and emotions. Highlighting the individual as the subject of 'accountability and governance', it thus seems timely to investigate the cognition of governed individuals, and how their mentalities come to affect their performances.

This context seems to be a potent one in illustrating the 'transformative influence of accounting' (Jeacle, 2012) and 'accounting in the margins' (Miller, 1998). Indeed, to investigate the *producer* individual of popular culture and his emotions as subjects of government is of concern, as people are 'reflexive beings' who react to their surroundings by 'adjusting their actions' (Espeland and Sauder, 2007). When individuals are relatively quicker to respond to external pressure, organizations might just not be. In this sense, the trend of quantitative performance regimes might already have rendered sophisticated cognitive and emotional responses from individuals being measured. This notion proves an interesting context for academia. Further, the arena of popular culture itself is an interesting target for research applying the notion of quantitative regimes. Such organizations often provide interesting constellations of collectives and individuals. In particular, some individuals come to be entangled by the needs and wills of the group, as they often are dependent on the collective. Consider the movie star and the movie cast, the hero and his canine, the player and the team, the orchestra and the virtuoso - no individual succeeds without his context. Thus, decision-making around collectives from a governing body can come to be tense and should provide a fruitful place for theoretical pondering.

To examine the above outlined phenomena, we undertake an investigation of a football club. A sport of the masses (Horrall, 2001), football provides a potent example of the tensions between collectives and individuals in popular culture. In particular, we investigate a club that implemented a data driven evaluation regime, operationalized through two PMS, aiming to measure different types of performances more "objectively" on an individual level. Our research question was formulated:

"How is PMS enacted as a calculative practice, aiming to govern the individual football player?"

We mobilized both empirics and theory to answer our research question. Firstly, a single case study spanning 25 interviews with 19 interviewees was undertaken over a three-month period. To elucidate the governing functions of PMS, we invoked the theoretical lens of Foucault's *Discipline and Punish* (1977) to study our empirics. In particular, we sought to investigate how individuals were disciplined by the surveilling and normalizing features of PMS. The empirical section was thus outlined according to the concepts of *surveillance*, *normalization,* and *internalization* (Foucault, 1977). Conceptualizing internalization as a cognitive state, we drew

on Sauder and Espeland (2009) and their study of performance rankings, in order to elucidate emotions arising with players.

This paper outlines two main contributions to nuance the outlined domain. The first main contribution aims to nuance PMS in governing individuals by accounting for calculative practices that inform emotions. In particular, it was found that a structure where governing technologies are closer to the individual, renders personal connotations with those PMS. Secondly, we found that Foucault's (1977) concept of internalization could be used to illustrate the emotions arising with players when being measured. Building on this, internalization of a PMS did not seem to be a uniform cognitive state with players but could differ between different PMS. In this sense, we argued there seemed to be an occurrence of *siloed* internalization for a particular PMS. Indeed, football player individuals could hold an anxious and resistant attitude towards one PMS, at the same time as being attracted to another PMS. Further, one subject could simultaneously connote negative and positive emotions with one particular PMS. It was found that as the benefit of being measured outweighed the cost, the PMS became an extension of a "winner" mentality with the player. Moreover, we highlight the relational nature of *experts* (Rose and Miller, 1992) and their role in strengthening the notion of *siloed* internalization. Lastly, we show that when KPIs are meaningful (Baxter et al. 2018), and attract the self-interest of the player, they contribute with stronger internalization.

The second main contribution of this paper seeks to nuance cognitive states and internalization of players, by highlighting the role of the expert. In particular, we find that PMS that are supplied by credible accounting numbers more closely resembles *expert systems* (Giddens, 1990), and decreases the need of strong personal relationships between observer and subject. These PMS rendered stronger internalization with the individual football player. Further, we find that *personal trust* (Mayer et al., 1995) embodied a PMS, where experts had strong relations with the subject being measured, and one could not anticipate complete *honesty* of data supplied to the system. In particular, there was a demand for experts to manage *personal trust* to avoid weak internalization. Moreover, we problematize the perceived role of experts acting both as analyst and caretaker towards players. It seems that a mixed qualitative and quantitative evaluation regime created confusion and discontent with subjects being measured, resulting in weak internalization.

The remaining of this paper is outlined in the following way. Firstly, we account for the previous literature in the domain of accounting and popular culture. Secondly, we present our

theoretical lens which we apply to our empirics. Thirdly, we outline the methodology of our study, which includes a presentation of the selected case company and its context. Fourthly, we present the empirical data gathered from interviews, applying the format of our theoretical framework. Lastly, we discuss and conclude our findings.

2. Literature

The following literature section is outlined as follows. Firstly, we account for the domain theory of accounting and popular culture. The wider domain is narrowed towards performance oriented calculative practices that seek to govern the individual in popular culture organizations. Secondly, we account for the method theory sought to nuance our empirics. This section entails highlighting the key concepts used and applied in our third section, the theoretical framework. In this section, the underlying components of each key concept is elaborated upon in depth.

2.1 Domain theory

An exposition of the role of accounting in popular culture is needed to give context to this paper. The following section seeks to frame the domain in which we seek to contribute and outline the previous literature on accounting and popular culture to help us answer our research question. In particular, we account for the subset of literature within that domain, which has sought to understand the workings of calculative practices, performance evaluation, and ultimately the government of the individual.

2.1.1 Accounting and popular culture

Accounting scholars have long called for, and undertaken, research in the outer spectrum of what we traditionally perceive as accounting. Early on, Hopwood (1983) urged for an understanding of wider organizational and proximal implications of accounting, igniting the interest in 'nontraditional' accounting. Miller (1998), shared the view that relevant accounting research need not occur within the confines of traditionality, and instead called for attention "to the margins of accounting". Here the close interrelation between accounting and other disciplines would lead to a higher potential transformational power of the discipline. Two decades ago, Hopwood (1994) would again call out to scholars of accounting, this time for an engagement in accounting and its implications in everyday life.

Popular culture is one aspect of everyday life. Defined as 'culture based on the tastes of ordinary people rather than an educated elite'[1], it has traditionally been referred to as the culture of the masses. As a subject, popular culture has long been researched within the sociological and cultural disciplines (Fiske, 1989; Hall, 1992; Storey, 2009). Television and film (Featherstone,

---

[1] https://en.oxforddictionaries.com/definition/popular_culture, accessed 1 October 2018.

2009; Fiske, 1987; Miles and Smith, 1987), celebrity culture (Holmes, 2004; Turner, 2004), pop music (Frith, 1994), and the role of fashion within society (Barnard, 1996; Finkestein, 1991; McRobbie, 1999; Peiss, 2001; Radner, 1989; Wilson, 1985;), are all examples of popular culture themes highlighted. It is only until recently we have seen an emerging stream of accounting research within the realm of popular culture (Jeacle, 2009b, 2012, 2017).

Indeed, during the past years accounting scholarship has mobilized. According to Bialecki et al. (2017), predominantly two categories of accounting and popular culture has been studied. The first category looks at the depiction of accounting and accountants in popular culture. Beard (1994) and Dimnik and Felton (2006), for example, pondered upon the role of the accountant in film; Bougen (1994) and Miley and Read (2012) considered how accounting is portrayed in jokes; and Smith and Jacobs (2011) and Jacobs and Evans (2012) problematized the role of accounting and the accountant in popular music. The second category, according to Bialecki et al. (2017), pertains to how accounting influences popular culture phenomena. Various areas have been researched within this category, for example, cinema (Jeacle, 2009a), television (Carter and McKinlay, 2013), popular film (Jeacle, 2014), media (Andon and Free, 2012; 2014), social media (Bialecki et al., 2017; Jeacle and Carter, 2011; Scott and Orlikowski, 2012), fashion (Jeacle and Carter, 2012; Jeacle, 2015; Neu et al., 2014; Dambrin and Lambert, 2017), and sports (Baxter et. al, 2018; Cooper and Johnston, 2012; Cooper and Joyce, 2013; Carlsson-Wall et al., 2016, 2017). What motivates this emergent stream of research, argues Jeacle (2017), is the pervasive role popular culture has in contemporary society, and the big business it has consequently become.

2.1.2 Managing popular culture by means of accounting

Indeed, with sophistication and attention of popular culture comes incentives to control it. With this in mind, Jeacle (2017) urges, in her review, for an understanding of *managing popular culture* by means of accounting. Janin (2017) is the first contribution of the edition, studying a French football club. Undertaking an ethnographic study of management accountants within the organization, she seeks to understand how they influence external and internal parties. In particular, she investigates the emancipatory power management accountants attain, acting as business partners in dealing with the financial regulatory body supervising the club. Janin (2017) contributes to our understanding of the influence of the management accountant in popular culture.

Shedding further light on sports are Carlsson-Wall et al. (2017) with their multiple case study on six sporting events in Sweden. As the events take on a 'pulsating' nature, i.e. they expand and contract within a short amount of time, the tensions between flexibility and structure in employed management control systems are studied. The authors find that detailed action planning facilities enable shared responsibilities, co-operative interaction and improvisation, in order to manage pulsations effectively. Furthering the research on management control and popular culture are Dambrin and Lambert (2017). Looking into a cosmetics firm, the authors study the 'making up' of brand managers by means of unobtrusive control systems. Applying the governmentality framework (Miller and Rose, 1990; Rose and Miller, 1992), such invisible and unauthoritative systems, i.e. social- and peer controls, are studied as means of subjecting brand managers to self-control. The authors thus contribute with a perspective of how power creates an individual accountability, which influences and shapes the *producer* of popular culture.

Lapsley and Rekers (2017) undertake a multiple case study investigating theatre, and the enactment of strategy in practice. Applying a 'strategy as practice' perspective, the authors find that the perception of previous shows matter when deciding on whether to produce a new show. *Strategic* management accountants are found to play a role, acting as translators between different parties of the production to incorporate measures outside the confines of the organization, such as customer satisfaction. Similarly, to Lapsley and Rekers, Mikes and Morhart (2017) probe the world of entertainment. Specifically, the authors investigate the heritage of Charlie Chaplin, and the perpetuation of his Swiss home into a museum. The tensions of project management are elaborated upon, with regards to conflicting targets of commerciality and culture. Accounting mechanisms and calculative technologies are found to catalyze discussions and create an arena of common ground between parties. The authors contribute with illustrating the transformative power of calculative practices and how they shape the very nature of popular culture.

Further exploring the realm of calculative technologies, is Maier (2017). Undertaking an ethnographic study, she researches the production of a television drama series in Canada. The focus revolves around the role of calculative technologies in managing day-to-day activities on and around set. Developing a framework using a grounded process model, Maier highlights how the budget frames, mediates, and enhances the production, effectively aligning creative and financial aspirations. Further, the author indicates the importance of evaluative aspects in

the production of these 'singular' popular culture goods. Lastly, Jeacle's (2017) review of *managing popular culture* ends with her own contribution on the popular and highly contemporary practice of DIY (Do-it-yourself). In harmony with the two above-mentioned authors, Jeacle (2017) investigates calculative technologies. In particular, she investigates how a network of actors mobilized labor cost savings as a calculative technology to promote DIY and having it enter the scene of popular culture.

Acknowledging the words of Mennicken and Miller (2012), i.e. to scrutinize the 'contemporary calculative infrastructures that shape the world in which we live', Jeacle (2015) herself, concludes her review by calling for an examination of the 'transformative power' of calculative technologies in doing just that. Allowing for speculation on our behalf, this is perhaps the node of accounting exploring a wider societal trend of increasingly pervasive quantitative regimes. The scrutinization of calculative technologies, indeed, seems to be in line with an increased, what we might call, *numerical professionalization*[2] of society, that 'demands for accountability, transparency, and efficiency...', and increasingly seek to 'evaluate the performances of individuals and organizations' (Espeland and Sauder, 2007).

2.1.3 Performance evaluation within popular culture

Within the literature on accounting and popular culture, a small population of authors have chosen to focus their attention on managing by means of performance oriented calculative practices. Rankings, PMS and KPIs are calculative practices that have been studied in this regard.

Sports, a key component of popular culture (Horrall, 2001), is the focus of Carlsson-Wall et al. (2016) in their single case study of a large Swedish football club. The authors look at the enactment of PMS, i.e. 'a set of performance measures that are jointly considered when making sense of the performance of an organization', and their implications in organizational decision-making. Using institutional theory, the authors theorize the club as a space of competing sports- and business 'logics' and investigate the role of PMS in managing tensions between logics. In particular, they find that the *varying outcomes* of the PMS and the distance to the set level of performance, i.e. predetermined targets, are important factors to consider when understanding

---

[2] Professionalization, as defined by Oxford dictionary, 2018: "The action or process of giving an occupation, activity, or group professional qualities, typically by increasing training or raising required qualifications".

how institutional logics compete. Indeed, when the 'sports metric', i.e. league-table position, is low, the business logic prevails with focus on 'business metrics', i.e. financial result and solvency. This happens when the team is located, roughly, in the middle of the league-table, what the authors call the *zone of indifference*. However, when the team approaches the bottom, risking relegation to the second-division, or contrarily the top of the league table, with chances of winning, the 'sports metric' attains a high value. In this case, it trumps 'business metrics' in the PMS, and decisions are made in favor of the sports logic. The key to understanding this situationality in the PMS, lies in the *meaning* of metrics, holds the authors. The sports metric is *non-linear*, as its value is high during both low and high placements in the league, as it then matters more, but low in the middle, when it matters less. The authors conclude that the situationality of PMS outcomes can increase our understanding about organizational decision-making, and how compromising accounts can be made based on such PMS.

Baxter et al. (2018) follow Carlsson-Wall et al. (2016) with another study on a Swedish football club and the *meaning* of performance metrics. The authors problematize previous research on accounting and emotions. Firstly, they argue that emotions are an inter- or relational rather than intrapsychological phenomena. Secondly, they extend the previous line of thought that accounting produces emotions, to encompass also emotions informing accounting. Arguing that interests can be illustrated as 'passionate interests', in that they 'hook' emotions, the authors argue that a football club is a nexus of passionate interests and that these are indeed quantifiable. The study investigates how financial and non-financial performance measures can be reconceptualized as 'valuemeters'. Representing passionate interests matter in different ways some 'valuemeters' matter more than others when they are emotionally significant. The authors outline three contributions indicating when 'valuemeters' matter more; firstly, when they are simple and unambiguous; secondly, when they are connected to passionate interests of historical importance and of value for the community; and lastly when they are easily engaged in common arenas of the organization enabling them to reinforce in value.

While Baxter et al. (2018) takes a rather non-traditional stance, highlighting emotions as the precedent to rankings in a cause-and-effect relationship, Bialecki et al. (2017) takes a more traditional stance. More specifically, the authors study how quantitative and qualitative performance measures impact evaluation of *singularities*, i.e. 'everyday goods and services that are unique, multidimensional, incommensurable, and of uncertain quality'. The authors argue singularities are common in the popular culture context, and choose to focus their study on

performance measures, i.e. numerical rankings and narrative ratings, evaluating one particular singularity, namely film, on the International Movie Database, "IMDb". Undertaking netnographic and interview-based research, the role of management accounting tools is investigated with regards shaping popular culture, and to guide film viewer choice on the platform in terms of ratings value and narrative information. The authors find that individuals are influenced by performance ratings when making choices about which film to see, highlighting what Jeacle and Carter (2011) called 'the power of the number'. However, while individuals seemed to trust 'the power of the masses' (Bialecki et al., 2017) in believing a single rankings number, the authors held that individuals often were dissatisfied when only consulting rankings as the sole judgment device.

As such, the authors further indicate the importance of also enacting more qualitative judgment devices when evaluating singularities. In the case of IMDb, this included consulting the reviews of persons with similar tastes in film to reduce uncertainty about the quality of the singularity at hand. The authors conclude by highlighting that the quantitative and qualitative elements of evaluation often are in conflict, and that individuals often resort to consulting the performance measurement in different ways. In particular, the numerical ranking could be used as a 'screening tool' providing a 'minimum acceptance level' for watching a certain film, and in the case of conflicting narrative reviews, it could be used as a 'tie-breaker', to aid with an ultimate decision to watch or not. Lastly, the 'imperfectness' of performance measurements are accounted for. The authors find that individuals unhappy with their film choice choose to either distrust the judgment devices that led them to their decision; act on the judgment device trying to improve it by adding a review or rating the film; sense make by watching the film or reading the review again; or finally accept the inherent flaws of performance measures.

Similarly, to Bialecki et al. (2017), Jeacle and Carter (2011) undertake a study in the realm of social media. The site TripAdvisor, and the trusting 'independent traveller' is the focus of their netnographic study investigating the trust and popularity inherent in the hotel rankings system and traveller review application present on the website. Studying the operational functions of the website, the authors find the platform to exemplify how the two phenomena of *personal trust* (Mayer et al., 1995) and *systems based trust* (Giddens, 1990, 1991) are enacted in contemporary society. Firstly, drawing on Mayer et al. (1995) and his integrative model of trust, the authors explore a relationship of personal trust between the trustor, i.e. the user of the site who places trust in its reviews and indices; and the trustee, i.e. the reviewer of hotel

accommodation that narrates and ranks hotels on the site. Moreover, they posit the three determinants of personal trust; *ability, benevolence and integrity*, in the context of TripAdvisor to investigate how they are enacted by the trustee. They find that competence, a show of good faith and honesty is crucial for the reviewer, and for sustaining the popularity of the website.

Secondly, to nuance the popularity of TripAdvisor, authors draw on Giddens' (1990, 1991) systems based trust. Giddens argues systems based trust consist of two components, namely 'symbolic tokens' and 'expert systems'. In the case of TripAdvisor symbolic tokens, i.e. ratings and indices, are present through the Popularity Index and TripAdvisor Traveller Rating. Further, TripAdvisor is the embodiment of what Giddens call an *expert system* (an expert system is, basically, our propensity to always consult expertise, over time and space, whilst taking it for granted). For expert systems to work, they need to be supported by calculative practices. In the case of TripAdvisor, the Popularity Index and the Traveller Rating ranking, work as numerical accounting mechanisms giving legitimacy, and consequently popularity, to the expert system of TripAdvisor.

Thus, Jeacle and Carter (2011) hold that systems based trust eliminates sole reliance on personal trust in TripAdvisor, as an independent traveler can instead trust the ranking. Similarly, to Bialecki et al. (2017), the authors nuance the 'power of the number', and hold the ranking, or quantification, enable stripping away complexity in decision-making by disembedding the hotel from spatiality and temporality. Lastly, the authors elaborate on the terms of 'signification' and 'legitimation' to understand the power that TripAdvisor in the travel industry. As the different TripAdvisor rankings become pervasive in the travel industry, the authors argue these now constitute 'interpretative schemas' (Giddens, 1979), i.e. ways to make sense about hotel quality. As travelers base their realities more on travel rankings from TripAdvisor, and less in the traditional star-based ranking, it can be said that the platform exercises power through *signification*. Additionally, the platform exercises power through *legitimation*, a sort of moral evaluation. Giddens (1979) argue legitimation are 'types of rules that are drawn upon as norms in the evaluation of conduct'. With TripAdvisor voicing the authenticity of independent travelers, the authors argue it is a legitimate, significant and powerful platform of performance evaluation.

2.1.4 Governing individual performances

The domain of performance oriented calculative practices has dedicated scant attention to the workings of *power* in the context of popular culture, except for Jeacle and Carter (2011). Even fewer, have focused on the particular government of individuals. Jeacle (2015) stands out with her investigation of calculative practices and their government of the individual *consumer*[3] of popular culture. This exception is noteworthy, as we have observed a multitude of accounting scholars urging attention to be paid to modes of governing the individual in contemporary society, with regards to calculative infrastructures (Mennicken and Miller, 2012; Miller, 2001; Jeacle, 2012). Jeacle's (2015) contribution is investigated further below.

Undertaking a single case study of the fashion retailer 'Trendy Fashions', Jeacle (2015) investigates the role of calculative practices in enabling 'fast fashion'. This is a pacey, customer-centered, trend where decision-making about production and consumption of garments occur on a weekly basis. One part of this phenomenon is Quick Response (QR), a strategy which aims to fasten the 'movement of product forward and customer information backward' (Jeacle, 2015). Applying the lens of governmentality (Miller and Rose, 1990; Rose and Miller, 1992), the author investigates the role of calculative practices, or *calculative technologies*, in enabling and mediating the bi-directional flows of QR in Trendy Fashions.

Indeed, in many ways do calculative practices inform the choices made at the firm illustrating the power, meaning, and 'elegance of the single figure' (Miller, 2001). Sales performance figures decide what fashion to kill and what to keep alive. Standard transport cost informs product sourcing decisions. Inventory holding levels help the merchandising practice stock up efficiently. The author holds that calculative practices work as 'mediating instruments' enabling the two-way flows of QR. A mediating instrument has the ability to align, catalyze and create discussion between 'actors and diverse domains' (Jeacle, 2015). In the case of Trendy Fashions, calculative practices seem to mediate between consumer preferences and supply-driven imperatives, holds the author.

Two further effects of the enactment of calculative technologies are studied. Firstly, due to their involvement in deciding what is produced and consumed, these accounting mechanisms are pondered upon as changing the very foundations of fashion. Secondly, in changing the fabric

---

[3] Dambrin and Lambert (2017) contrast their study between *consumers* and *producers* of popular culture. We use this distinction later as we define the football player as a *producer* individual.

of fashion, calculative technologies enable 'government of individuals' (Miller, 2001). In this case, the fashion individual will consume the latest fashion while believing she is 'à la mode' (Jeacle, 2015). As such, the consumer internalizes (Foucault, 1979) the fashion produced and created by expert merchandisers and producers at Trendy Fashions, ultimately rendering power to calculative technologies and their ability to dictate the lives of individuals.

2.1.5 Concluding remarks on previous literature

After studying the literature sections above, it is obvious that the accounting scholarship has acknowledged the trend of, what we called, "numerical professionalization" in society, as outlined by Espeland and Sauder (2007). By accounting for the previous literature in the area of accounting and popular culture, calculative practices and performance-oriented evaluation tools, two gaps in the domain are elucidated.

Illustrating the first gap is Jeacle (2015) who locate the closest to the sought contribution of this thesis. While Jeacle (2015) looks at the means of performance oriented calculative technologies in governing individuals, she focuses on, what Dambrin and Lambert (2017) highlight as, the *consumer* individual of popular culture. Acknowledging the work and concepts of these authors, we would like to build on Jeacle's (2015) contributions by investigating the enactment of performance oriented calculative practices that come to govern the *producer* individual of the popular culture organization. The second gap pertains to the scant research made on accounting and emotions on the individual level in popular culture. In particular, we seek to widen the literature on how various types of PMS are affected by emotions at the individual level. Whilst Baxter et al. (2018), investigate how emotions inform accounting on an organizational level, we would like to nuance this agenda by incorporating the individual as a subject of PMS within the football club. This should allow us to examine the cognitive functions of players and understanding their mentalities more in depth. According to the gaps identified, and the context of our empirics, we formulate our research question:

"How is PMS enacted as a calculative practice, aiming to govern the individual football player?"

2.2 Method theory

In order to answer our research question and shed light on the governing functions emanating from the calculative practices onto the *producer* individual of popular culture, Foucault's work of *Discipline and Punish* (1977) is summoned. In particular, his concept of *governmentality* can prove helpful in conceptualizing PMS a practice of power governing individuals. Using this conceptualization, we nuance the nature of an examining, i.e. surveilling and normalizing, PMS and further elaborate upon their internalizing factors affecting cognition of individual players.

2.2.1 Motivation of method theory

Mennicken and Miller (2012) help motivate the application of the Foucauldian perspective. In their review, the authors posit that accounting is 'inherently administrative and political', and central 'to what Foucault so aptly called the calculated management of life' (Mennicken and Miller, 2012). In that regard, the authors hold that 'Foucault's analyses of power, of disciplinary mechanisms, and of governmental rationalities are immensely helpful [...], for they encourage us to draw out the inherently *political character* of technologies of calculation'. Mennicken and Miller go on in explaining that the capacity of accounting numbers 'produce certain forms of visibility and transparency' that 'both create and constrain subjectivity' with individuals. Lastly, the authors eloquently provide a bridge to our empirical case, elaborating on the quantitative regime of numbers: 'By linking decisions to the supposedly impersonal logic of quantification rather than subjective judgment, accounting numbers configure persons, domains, and actions as objective and comparable. This, in turn renders them governable'. (Mennicken and Miller, 2012).

In the following section, we begin with an account of Foucault and his way of thinking about the world. Further, we outline the Foucauldian lens applied to our study. In specific, we highlight the concepts of the examination, i.e. surveillance and normalization, followed by internalization.

2.2.2 Foucault and governmentality

With his work Discipline and Punish (1977), Foucault undertook a genealogy of the nascent prison systems of the seventeenth and eighteenth century, when the medieval ways of execution gave way to imprisonment of criminals. This period, termed the 'Classical' period, was a time

when a lot of our modern institutional inventions were born. Undertaking research on 'total' institutions such as the asylum (Foucault, 1967), the clinic (Foucault, 1973) and the prison (Foucault, 1977), Foucault aimed to highlight and uncover, what he thought to be, a hypocrisy about the modern world as 'gentler' than the past. This was a common trend in his work, and this thinking came to be called 'Foucauldian thinking'. The main purpose of Foucault's research was to understand how power worked in society, and in Discipline and Punish (1977) he focused on the disciplining aspects of power.

Before we outline the key concepts applied to our study, it is important to account for the notion of *governmentality* (Foucault, 1991, 2007). Originally elaborated upon in his lecture series' *Security, Territory, Population*, during 1977-1978, and *The Birth of Biopolitics*, during 1978-1979, this notion was developed further by a range of followers (Dean, 1999; Miller and Rose, 1990; Rose and Miller; 1992). Conceived as the 'conduct of conduct', governmentality was a theoretical concept dealing with the government, i.e. power and domination, of 'liberal societies'. Effectively, the scholars of governmentality provided a way of understanding Foucault's theories in other contexts than 'total' institutions, allowing for analysis of power to move 'beyond the state' (Rose and Miller, 1992). In this way, the concepts of power adhering to the institution, found its way out in the wider society. In this paper, we apply this notion of governmentality.

2.2.3 Technologies of government

In particular, governmentality dealt with *rationalities*, *technologies* and *processes* in society that seek to exercise and convey power. Rationalities came to be understood as 'specific ways of knowing and thinking about a certain domain and the ideals or principles according to which it ought to be governed' (Rose and Miller, 1992). Technologies, in extension, were the mundane practices and tools with which rationalities were operationalized, subjecting the individual in society. Two natures of governmental technologies emerged; *technologies of power* and *technologies of self* (Foucault, 1988). In the former category placed disciplinary forms of power, i.e. where a controller controlled subjects. In the latter category placed self-disciplinary forms of power, i.e. where the subject came to master itself by means of self-control. Our theoretical concepts are derived from the former technology of government (our analysis synonymizes *technologies of government* with *technologies of power*). In particular 'discipline', a certain technology of power, is studied. This technology of power was most thoroughly outlined in

Foucault's publication of Discipline and Punish (1977)[4], which is the source of our method theory. In the upcoming sections, we elaborate further on the means of 'discipline'.

2.2.4 The examination

At the heart of Foucault's (1977) 'discipline', lies three means. Firstly, there was the *hierarchical observation* and surveillance, which dealt with means of ridding subjects of their opaqueness, rendering them visible and knowable to the observer. Secondly, there was the *normalizing judgment*, which dealt with means of correcting, improving and optimizing the subject by having it conform to norms. Lastly, there was the examination, which combined surveillance and normalization. To Foucault, the examination was 'a normalizing gaze, a surveillance that makes it possible to qualify, to classify and to punish. It establishes over individuals a visibility through which one differentiates them and judges them' (Foucault, 1977). The examination places the individual in a 'field of documentation', according to Foucault, were results from continuous exams are documented in detail, providing a basis for knowledge. This information is then used to divide subjects into categories, construct averages and build norms. The examination turns the individual into a 'case'.

2.2.5 Internalization

The final mean of 'discipline' is that of internalization, i.e. the 'subjectification' of individuals. Foucault revealed this phenomenon of discipline through Bentham's (1843) metaphor of the 'Panopticon'. This was a conceptual construction where one observer could effectively manage the behavior of a population inmates. The requirements for this, were separated prisoners located in 'cells', unable to conceive each other or the monitor, but always visible to the latter. The monitor could not see all inmates at all times, as they were separated, but the strength of the Panopticon lies in that he *might*. As prisoners are unknowing to whether they are being watched or not, they must behave *as if* they are being watched. This leads them to self-control, ultimately internalizing the discipline of the prison system. To Foucault, various modern architectures were conceptually constructed in this fashion, e.g. factories, hospitals, and schools, which illustrated the power of Bentham's conceptualization in modern society[5]. The Panopticon was not only for internalizing means, as there was always a threat for inmates to be

---

[4] Although the prison proved to be the most obvious site of research on this technology of power, his previous works of the asylum and the clinic, however, included analysis of discipline too.

[5] Allowing for speculation, the modern Panopticon would probably swap the guard tower with a sterile camera in the cell of the inmate.

examined. Surveilling and normalizing elements existed simultaneously in this prison. However, Foucault led us to understand that power was not *only* repressive of individuals, rendering them as 'objects' of power, but *also* productive within individuals, rendering them as 'subjects' of power (Foucault, 1978)[6].

2.3 Theoretical framework

In this section, we examine the key concepts of discipline, i.e. the examination, surveillance and normalization. In addition, we draw on Sauder and Espeland (2009) to incorporate three cognitive aspects of internalization, allowing us shed light on mentalities of players in FC Collective. Throughout the outline of our theoretical framework, we motivate why a particular concept can be helpful in nuancing our research question:

"How is PMS enacted as a calculative practice, aiming to govern the individual football player?"

2.3.1 Surveillance

This section helps to shed light on the surveilling features of the PMS enacted in relation to individuals. In particular, we provide the theoretical nuances to empirical phenomena such as the schedules and occurrences of data gathering, the granularity of information, and the forms of surveillance. The following section exhibits the three theoretical elements of surveillance as highlighted by Foucault (1977).

Firstly, the Panopticon allows us to understand how the schedules of surveillance are *continuous* in many regards. Being oblivious to their potential observer, prisoners will bear a constant strain on their mind trying to gauge the surveillance posed upon them before ultimately surrendering to the discipline. Time is thus the first premise of surveillance, which also should be applicable to modern cases. Indeed, as the examination is continuous, the threat of intervention will always exist, reaffirming the presence of punishment within the disciplinary system. Secondly, surveillance is meticulous and *attentive to detail*. In the Panopticon, this was conceptualized as the cell being completely transparent for the observer, rendering every movement of the prisoner visible and knowable. Indeed, Foucault held that discipline, through the institution,

---

[6] This last formation is appropriated from Foucault's work 'The History of Sexuality' (1978), which extended discipline, from the prison, to encompass the sexualities of modern society.

were 'the acts of cunning, […] of attentive 'malevolence' that turns everything into account' (1977; p. 139). Granularity of details is the second premise of surveillance, and while the spatiality and movement were the focus of the Panopticon and Foucault, information is rather at the center of our study, possibly rendering notions such as 'statistical' or 'actuarial' surveillance more fitting (Miller and O'Leary, 1987; Simon, 1988).

Thirdly, surveillance occurs *at a distance*. This entails, rather paradoxically, that a core feature for the mechanisms of the Panopticon to work in society is an abandonment of a police state and creation of liberal democracy, as noted by Miller and Rose (1990). In this liberal democracy, the form of surveillance will thus be twofold, occurring directly by the observer and also indirectly by a multitude of third-party observers. To concretize, consider the following quotes from Sauder and Espeland (2009), and their study on rankings of US law schools; 'the easy scrutiny that rankings create makes evaluating law schools a more *populist* project […]', 'disparate, dispersed, and sometimes ill-informed audiences now feel qualified to assess the performance of each law school over time and in relation to other schools'. Thus, distant democratization is the third premise of surveillance rendering vibrant discipline from various sources. In sum, the three premises of surveillance with which choose to nuance our empirics are; *continuous surveillance*, *attention to detail*, and *surveillance at a distance*.

2.3.2 Normalization

This section aims to shed light on the normalizing, and indeed punishing, features of technologies of power in relation to individuals. Foucault held that discipline punishes subjects through five operations; *comparison*, *differentiation* and *hierarchization*, and lastly, *homogenization* and *exclusion* (Foucault, 1977; p.182). What Foucault holds to be the disciplining mechanism, 'the penalty of the norm' (Foucault, 1977; p.183), paradoxically functions 'by defining a class of subjects as the same and then using normative criteria to establish individual differences' (Sauder and Espeland, 2009). The following section exhibits Foucault's mechanisms of normalization.

Firstly, is the instance of comparison, where the collective is separated, and individuals are highlighted as subjects or 'cases', 'eliminating the effect of imprecise distributions' (Foucault, 1977; p.143). As normalization in a calculative sense requires averages, comparison requires the premise of dimensional unity. After subjects are partitioned by comparison, they enter the analytical space. Secondly then, is differentiation which allocates value to the aptitudes of

individual 'cases'. In allocating value, classes of individuals effectively occur, 'creating an optimum towards one must move' (Foucault, 1977; p.183). However, what is 'good' and what is 'bad' is unknown until the imposition of the calculated average, i.e. hierarchization. It is through introducing 'this value-giving measure', the population of subjects realize 'the constraint of a conformity that must be achieved' (Foucault, 1977; p.181). In practice, averaging creates an imperative for development among individuals. Thirdly, is the mechanisms of homogenization and exclusion. Indeed, the creation of a hierarchy of subjects, and the definition of 'good' and 'bad', will render upwards movement along the hierarchy, from the 'shameful class' towards the 'top class'. Foucault illustrates this; 'The penal classification should tend to disappear. The 'shameful' class existed only to disappear.' (Foucault, 1977; p.182). In assigning such 'ranks', or 'grades', and averaging them, Foucault held that normalization rewards as much as it punishes. The rewarding rank is the incentive of movement of subjects. In sum, the mechanisms of normalization are comparison, differentiation and hierarchization, and homogenization and exclusion.

2.3.3 Internalization

This section aims to shed light on the factors of the PMS that facilitate internalization with players in FC Collective. Drawing on the framework of Sauder and Espeland (2009), we incorporate the cognitive factors of *anxiety*, *resistance*, and *allure* in order to elucidate the mentality of the players being subject to a quantitative measurement regime. Doing so, we follow Sauder and Espeland in theorizing internalization as a cognitive, and indeed, emotional phenomena of the disciplined individual. In the following section, we highlight the emotional aspects of internalization formed with the subjects of measurement, as outlined by the above-mentioned authors, in the light of Foucault (1977).

Firstly, measurement yields anxiety with the subject. With the imposition of hierarchy, subjects will internalize an urge to move upwards in rank. However, realizing that all separated individuals possess the same urge, anxiety is created (Sauder and Espeland, 2009). Further, *indirect* distant surveillance (Miller and Rose, 1990) help us understand how the diffusion of evaluation can create anxiety with the subject. Unknowing about the multitude and magnitude of the observer, the subject can only resort to speculation about the nature of his observation. Secondly, measurement can create resistance of subjects within a liberal democracy. This phenomenon is important for Foucault's (1980) understanding of government. He argued that as soon power exists, so will resistance. Further, it should not be seen as opposite to power, but

rather a central part of internalization and subjectification. Resistance is the receipt of a disciplinary system, and as Sauder and Espeland (2009) hold; 'one general form of resistance is to challenge the particular type of subjectivity that discipline imposes'. Thirdly, allure is created with the subject of measurement. Foucault illustrated this with discipline as a gratification-punishment mechanism (Foucault, 1977; p.180) where training and correction work simultaneously. Sauder and Espeland (2009) highlights, that allure concerns the emotional incentive for the individual to place higher in a ranking, be it through manipulation of measurement or improvement of aptitude. However, the normalization will always be seductive, as punishment will always be coupled with the possibility of reward. In sum, the cognitive mechanisms of internalization are anxiety, resistance, and allure.

3. Methodology

The methodology section provides an exposition of the research design, data analysis and research quality. Within the section on research design, we provide an account for the case organization and the context of "numerical professionalization" outlined above.

3.1 Research design

3.1.1 Single case study

Researching the relatively novel phenomena of governing *producer* individuals within a popular culture organization, our study materializes as having a *nascent* design (Edmondson and McManus, 2007). In particular, our posed research question takes on a open-ended nature seeking to nuance the phenomenon of individuals governed by means of PMS enactment. In line with the nascent archetype of methodology, we undertake a qualitative study (Edmondson and McManus, 2007) where we sought to interpret findings for meaning. Moreover, the single case design of our study allowed us to 'gain certain insights' of the organization (Siggelkow, 2007). This is in line with Dyer and Wilkins (1991), who argues for a single case study design, to uncover the 'deeper social dynamics' within the selected organization. Indeed, for studies on calculative practices in popular culture, the single case study format is pervasive, looking e.g. at studies made by Baxter et al. (2018), Bialecki et al. (2017), Carlsson-Wall et al. (2016) and Jeacle (2015).

3.1.2 Abductive approach

Since we were researching a novel theoretical phenomenon in popular culture, aiming to develop theory around the relationships of individual government, we applied an abductive research process in line with Dubois and Gadde (2002). This approach enacts 'continuous movement between an empirical world and a model world' in a sequence called 'systematic combining'. This was suitable in our case, since the revolving tensions around the new data initiative rendered quite emotional interviews, characterized as 'active data' (Dubois and Gadde, 2002). Thus, constant iterations between data collection, theoretical concepts and case analysis enabled us to better 'match' theory with data (Dubois and Gadde, 2002). As we interviewed new nodes of the organization, within different disciplines, we iterated between a state of 'direction and redirection', and 'matching' theory and empirics. In our case, the final

analytical framework came from a sequence of iterations, based on theoretical insights gained throughout the research process.

3.1.3 Selection of case company

The following section outlines the selection of our case company and the context of our empirical data and investigation.

Our single case study was conducted on a Swedish football club playing in the Swedish top league Allsvenskan. The football club required anonymity and was therefore fictively named as "FC Collective". The case company was chosen as we had the opportunity to get direct access to the organization, having it provide us with specific and detailed information about its history and current undertakings. Additionally, the club had initiated an organizational change assimilating the process of "numerical professionalization" we outlined in our domain theory. Conducting a study on a football club, we acknowledge that we locate in the domain of popular culture, and to that regard again invoke Horrall (2001), who claimed that, indeed, 'football is a long-established sport of the masses'. Moreover, football players are good representations of what we called *producer* individuals of popular culture. These are individuals that come to make up popular culture by their enactments, doings and performances (cfr. Dambrin and Lambert, 2017).

3.1.3.1 "Underdog culture"

Being founded in the 20th century, FC Collective had played in Allsvenskan for many years without winning but a few times. The recent history of the club had included disappointing league placements comparing to what was expected from within the organization, but brighter days were to come, and the past seasons had proved promising.

The traditional culture of FC Collective could most easily be described as "underdog" and "supporter-friendly". To the vigorous supporter base, a good performance was in many regards to avoid relegation and continue playing in the top league. However, *wins* were seldom expected from the team, with the exception of beating rival teams in derbies. The traditional culture had in many ways permeated the players on the pitch, who often had close connection to supporters during games. Indeed, many of the players had focused more on gathering energy from the atmosphere in the arena than from their own performances. To the board of directors, this lack

of a "winner mentality" in favor of a "supporter mentality" had become economically and emotionally frustrating, as players had been shown to halt in their development arriving at FC Collective. As one of the main income sources of a football club, such as FC Collective, was to buy players cheap, develop them, and then sell them more expensive, the "underdog culture" had become highly alarming to the board of directors.

3.1.3.2 "Winner culture"

To them, the notion of missing out on potential development, and income, had led them to implement a change. In the beginning of the 2017 season, a strategy group had been formed to implement a "winner culture" in FC Collective. Consisting of several high-ranking members of different departments in the club, from the youth academy to the board of directors, it was created with the goal of transforming the organization. During the 2017 season, a number of crucial meetings were held where it was decided that the club should pursue a new winning direction and leave the dependence on supporters behind. Three new core values were formed, concretizing the new path for the club: "Winner mentality", "Development focus", and "Clearly defined roles".

During the 2017 season, the strategic shift had been operationalized towards the players in several ways. The locker-rooms had been stocked with new pictures of memories from the golden days of 2001, instead of pictures of "tifos" and cheering supporters. Moreover, the players had been summoned to meetings, where they together had watched video comparisons of FC Collective's and Juventus' club culture[7]. The meeting contrasted Juventus's "winner mentality" with FC Collective's "supporter mentality", and was quite poorly received, reaffirming the strategy group of the players entrenchment in the old mentality. In addition to events like these, was a new "data initiative" implemented by the strategy group, supported by an external data analytics team hired on a consultancy basis. This initiative entailed measuring and evaluating the skill performances and health performances of the players with two separate performance data analytics tools, i.e. PMS. Rendering a move away from the traditional subjective evaluation regime of the coaches, the data initiative would create a more objective, data-driven, evaluation regime centered in the organization. The underlying goal of the data

---

[7] The players watched the inauguration of Italian football club Juventus FC's new arena in 2011. The club is notorious for their winning culture.

initiative was to increase the focus on individual performances, long-term skill development, and strengthen the "winner mentality" of the players.

3.2 Data Collection

The main source of data was collected through semi-constructed interviews. These were held in Stockholm, Sweden, from the beginning of September to the beginning of December in 2018. In total 25 interviews were held with 19 interviewees. These interviewees were: the Medical Director (responsible for the Medical Team), the Technical Director (responsible for the data initiative), two active players in FC Collective ("Player A" and "Player B"), two former players in FC Collective ("Ex. Player A" and "Ex. Player B"), the Deputy Chief Executive Officer ("dCEO"), the Chief Executive Officer ("CEO"), one Owner and Member of the Board of Directors, the Head Coach, two Assistant Coaches ("Assistant Coach A" and "Assistant Coach B"), the Physical Coach, the Sports Director, one Data Analyst, two Agents ("Agent A" and "Agent B"), one Supporter, and a Player Analyst working for the Swedish Football Association.

Table 1 in the appendix depicts the range of the interviews that were held. Figure 1 in the appendix depicts the organizational schema, and internal relations between our interviewees. Out of the 25 interviews, 19 were held face-to-face and six were held over the phone. The shortest interview was 20 minutes and the longest one 87 minutes, while the average interview spanned for 50 minutes. For the face-to-face interviews, one of us authors acted as the leading interviewer and the other one took notes, asking follow-up questions. Out of all interviews, 23 were tape recorded and transcribed, whilst detailed notes were taken during the two that went unrecorded. In total the transcribed material amounted to around 150 pages.

Interviews were complemented with direct observations (Dubois and Gadde, 2002), outlined in the appendix in table 2. These were both internal and external (Maxwell, 2012), enabling guidance of our study and increased empirical richness. The direct observations consisted of partaking in internal strategic materials, such as various documents and presentations, and observing the computer and mobile applications of the different PMS. We also observed performance materials in detail for a few players. Further, we visited the arena facilities, including the locker-room, and the practice facilities, including two separate football pitches and offices of the organization. One observation was made during a practice with the football players and the coaches. Additionally, we observed how the coach sat down with individual players, discussing performances, and how he gathered the team and organization for a

walkthrough the day before a game. Indeed, direct observations were used when coming up with new interview questions for subsequent interviewees (Dubois and Gadde, 2002) which contributed to a more holistic data collection. Further on we gathered publicly available information to get more in depth understanding of FC Collective.

3.3 Data Analysis

As our research took on an abductive approach, we approached learning about the organization with an open mind and identified interesting patterns and accounted for surprising events (Edmondson and McManus, 2007). After interviewing we discussed our findings and transcriptions to come up with new and updated inquiries for upcoming interviews. Moreover, findings were structured into specific quotes, which we mapped into different topics in order to better understand the underlying tensions and patterns in FC Collective. During interviews, we studied the body language and behavior of our interview subjects in order to better interpret our discussions (Bryman and Bell, 2007). This was found especially useful when interviewing football players, since we were interested in their cognitive responses towards being measured. As the data initiative revolved around shaping "winner mentalities" with the players, we decided to draw on theoretical concepts of discipline from Foucault (1977). As these concepts are largely scattered in his works, we adopted the theoretical framework of Sauder and Espeland (2009), which also complemented Foucault (1977) with conceptualizations of entities' cognitive forms. This framework was then used to structure and analyze our empirics.

3.4 Research quality

A continuous challenge when making research is to have good quality and trustworthiness in the data. During the research process, each of us authors held a personal diary to write down reflections and ideas to be able to carry out independent analyses of critical findings in our data (Lincoln and Guba, 1985). These independent findings were then discussed when meeting together. Further, we emphasized the importance of data 'credibility' (Lincoln and Guba, 1985), as our research pertained to the sensitive and strategic data initiative. To enable credible data we proposed anonymity to, and of, all interviewees. The prolonged three-month engagement of research also enabled us to build trust with interviewees, and thus generate more credible data. In addition, to increase the trustworthiness of the data we used different data sources, including internal documents and other observations, to 'triangulate' and ascertain the utterances of the

interviewees (Lincoln and Guba, 1985). Additionally, multiple interview subjects were asked the same questions to account for the same events from multiple perspectives.

4. Empirics

4.1 Introducing PMS in FC Collective

The fundamental purpose of the data initiative in the organization was, according to the Technical Director, to go from subjective opinions towards more objective performance evaluation of the team and players. Further purposes were to integrate data in the daily routine of the organization. Both objectives adhered to the wider organizational shift towards attaining a "winner culture". The data initiative was enacted, fundamentally, through two separate PMS. Firstly, there was an Athlete Optimization System, covering physical and medical health aspects of the players ("Medical PMS"). The purpose of this Medical PMS was to keep players healthy and *available* to play games. The system had been operational during the current season. Secondly, there was a more loosely defined practice of performance measures aiming to develop football skill and aptitude. This system consisted of various KPIs aiming to develop the team and players by analyzing and measuring offensive and defensive football skills ("Skill PMS"). The Medical Director was responsible for the Medical PMS, while the Technical Director, backed by the Data Analytics Team[8], was responsible for the Skill PMS (see table 2).

PMS system	Medical PMS	Skill PMS
Evaluation purpose	Player availability, health and physical aspects	Player development, football skill aspects
Type of KPIs	Temporal comparisons	Temporal and expected comparisons
Example of KPIs	• Wellness questionnaire (e.g. level of fatigue, hydration, urine color, sleep quality, mood, stress) • Training and match questionnaires (level of fatigue)	• Expected goals (xG), goals made, shots taken, ball touches, assists, ball-possession, corners, recovery/loss • Passes, passes accuracy, long passes, through passes, crosses, attacking/defensive/aerial duels, counterattacks, final third entries
Visualization	Medical PMS dashboards	Spider charts, heat maps, performance and game reports
Source of data	Input data comes manually from players, some data is put in by the Medical Director	Raw data comes from football analytics platform Wyscout
Responsible person	Medical Director	Technical Director and Data Analytics Team

Table 2: Descriptive information about the two PMS enacted in FC Collective.

The following empirical sections employs the theoretical lens and concepts of Foucault (1977) and Sauder and Espeland (2009), to investigate how both PMS were enacted within the organization.

---

[8] We only had access to interviews with one analyst in the data analytics team.

4.2 Surveillance

FC Collective had put in place many functions that monitored the performance and health status of the players. Observing the structures, it was recognized they were continuous and meticulous in many regards. They were also omnipresent for the players, measuring from a far, many days during the week. The following section explains more in detail the various elements of regulating surveillance of the two PMS in FC Collective.

4.2.1 Continuous surveillance

4.2.1.1 Extensive data collection before, during and after practices and games

Data collection of players in the team was extensive and measuring started early in the morning. Waking up, players were fronted with a wellness questionnaire in their smartphone sent out by the Medical Director. Answers were to be collected before nine o'clock every morning for the Medical Director to evaluate the availability of the team before morning practice. If a player was slow to answer, multiple push notifications were sent out. The next step of the player routine entailed football practice, or sometimes, a rest day. As it went on, coaches, staff, and the occasional supporter spectated the players. Data collection also occurred during practices and the team had piloted a setup of GPS-vests, used on occasion. In the setup, players wore GPS as a part of their uniform to log positions, velocity and runs. Finishing practice, players entered the locker room where they were met by a smart-tablet in which they could fill in their experienced physical strain from the practice.

Tablets were also distributed in relation to games, in order to log fatigue and strain on the players' bodies. Games were also evaluated with regards to the Skill PMS. Cameras were often employed in arenas by football analytics and scouting platforms, e.g. Wyscout and InStat Scout, and full games were recorded with wide lens to capture the motion of the entire team. These firms measured data for almost every team globally, and FC Collective were thus a part of a larger data population. Organizations in the league, or external parties, could subscribe for raw data or analyses from Wyscout. FC Collective predominantly bought raw data, and refined it within the analytics team, creating game reports as well as building proprietary KPIs to measure individual performance. Players rarely got to see the individual reports, but more often looked at reports of the team and opponents ahead and after games.

4.2.2 Attention to detail

4.2.2.1 Meticulous measuring of health

Apart from being continuous, surveillance was also meticulous. Being subject to two categories of PMS players had their professionalism scrutinized from more than one angle. The wellness questionnaire in the Medical PMS (see figure 2) posed multiple granular parameters to be filled in from the players waking up, e.g. hydration, urine color, fatigue, mood and stress levels. Questions posed included "What mood are you in?", "How stressed do you feel?" and "How much sleep did you get?". Each answer parameter had a scale of one to ten, ranking in numbers or

Figure 2: Illustration of wellness questionnaire in Medical PMS.

colors depending on the type of question and input demanded. Experienced pain or strain was marked on a virtual body model, where colors ranged from red (sore) to light blue and green (feeling ok). Players entered data themselves, voluntarily, and the granularity of input differed somewhat between the players. Only 60 to 70 percent had chosen to engage with the Medical PMS. Data on participating players was displayed in dashboards and interfaces. Although the Medical Director had ceased to pursue players who did not engage, there was an established focus on expanding the measuring practice: *"I want to measure the totality, [...] how you react physiologically. [...] If you then combine it with how you feel, and also successful passes, goals, assists or successful tackles [...] Then we can build a long-term picture of you as a player. [...] the Medical PMS is to become the data-hub for measuring." - Medical Director*

Players were also subject to more standardized medical examinations. Tests measuring proportions of body fat had been executed, where the players were supposed to locate within a percentage interval. Locating outside the interval, high or low, players mismanaged their eating routine. Sometimes, these tests were entered into the Medical PMS manually by the Medical Director.

4.2.2.2 Detailed Skill PMS

The Data Analytics Team and Technical Director worked hard to ensure reports and analyses of performance were detailed and relevant. The analytics practice was nascent, beginning this year with looking at games. Collecting raw data from Wyscout, a holistic digital footprint was created: *"We get 1,500 to 2,000 events per game. That's every on-the-ball event during the game, tagged by digital coordinates depicting the pitch, which player it was, and what time it was. [...] You can cover a lot."* - Data Analyst

Processing the raw data, the analytics team created charts and diagrams displaying player and team performances from games. The spider chart (see figure 3) was common to display overall skill-level of the player, juxtaposing eight to ten parameters or KPIs.
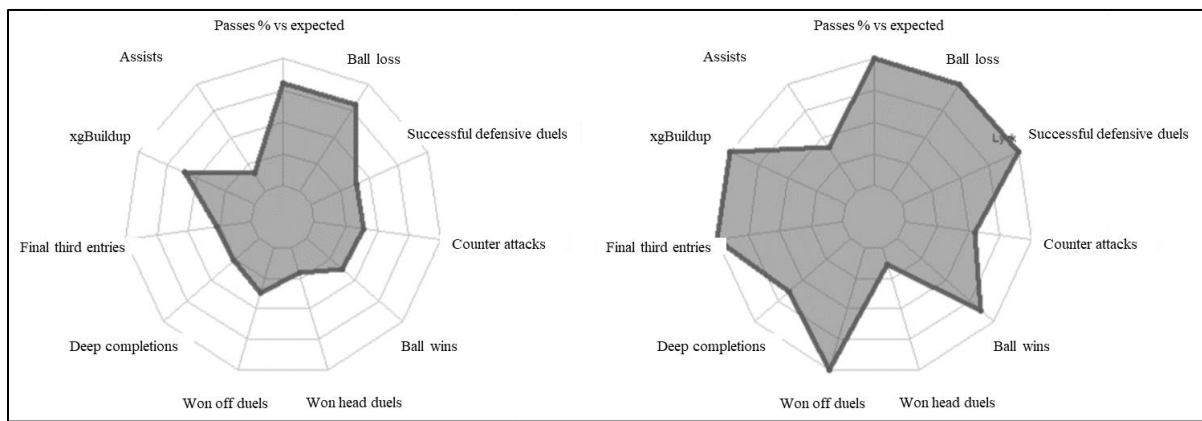

Figure 3: Spider chart comparison for one player in FC Collective, season 2017 (left spider chart) and 2018 (right spider chart). Each chart displays 11 skill KPIs. The higher skill of a certain KPI, the further from the center.

These ranged from KPIs depicting expected goals to be scored ("xG") and passing accuracy to more advanced build-up measures which sought to depict ability to create potential chances for the oneself and other players, xG build-up. Defensive KPIs, e.g. looking at ability to win the
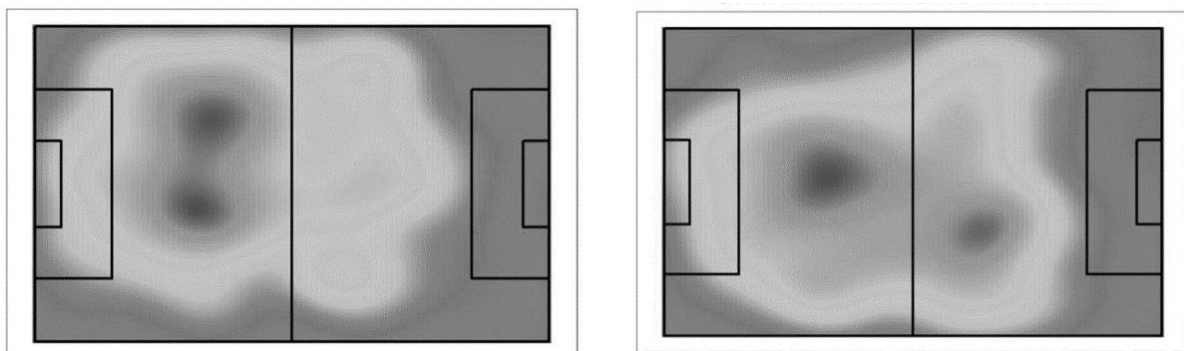

Figure 4: Heat maps for two players in FC Collective, season 2018, defensive actions.

ball back, were also included. Other charts were heat maps (see figure 4), looking at player movement, position frequency and location, and passing networks indicating length, frequency and accuracy of a players passing-game. Different players had variations to their visualizations to better depict the skills needed for his position. All players, however, seemed to have some derivative measure of xG. While attackers had more measures of scoring nature, e.g. xG, midfielder had measures of contributing, assisting, nature, e.g. xG Build-up. High KPI values indicated you were probable to score, assist, or create chances during a game.

Some concerns had materialized around the accuracy of the KPIs. Firstly, to log data players needed game-time. This was scarce for players on the bench or acting substitutes. Thus, starting eleven players had more detailed data. Secondly, the analytics team occasionally doubted the "black box" data they received from Wyscout and engaged quite heavily in refining data using their own algorithms. Thirdly, disputes about the validity of some KPIs had occurred. Although the analytics practice was new, much doubt already existed around the new measurements: *"How do you measure player intelligence - the ability for players to understand the underlying workings of the game? The most important KPI, is that even possible to measure?" - Assistant Coach A*

4.2.3 Surveillance from a distance

4.2.3.1 Keeping analytical distance

Distance in the data practice had been obvious in FC Collective, both on the medical PMS and the Skill PMS side. The analytics team had rarely connected with players, and the Medical Director had gained critique in becoming "too analytical". To him the structure had not been optimal (as he perceived the medical team to lack resources) and the trust relationship with the players was indeed crucial for him as a Medical Director. This had led him to move closer to the players, but at the same time, engaging with the Medical PMS was required to learn about its utility in benefitting the players. The Technical Director gave his account of the situation: *"If you balance the data with a clap on the shoulder, some massage and a question: 'How are you?', then it works. Only engaging in data analysis will not work." - Technical Director*

4.2.3.2 The watching eye of 'the trade'

While medical surveillance moved closer to the players, the distant gaze of the big leagues watched the games closely. Visible through Wyscout or InStat Scout, players were constantly monitored by data-driven player scouts from e.g. Europe and China subscribing to such platforms. Thus, there existed not only direct surveillance from the analytics team at FC Collective, but also an indirect surveillance from outside of the club. What strengthened this notion, was a past player trade from FC Collective. A successful forward had scored multiple times throughout the season per unit of time played, and had gained high a xG stat. This had gained attention from China, and the player was shortly traded getting a three-year contract worth SEK10m. For a player in Allsvenskan, this is big money.

4.3 Normalization

Complementing the first regulatory mode of discipline, surveillance, is the second and seductive mode of normalization. This lever highlights issues to fix, gauge, and correct, with the goal of optimizing the subject. The following section investigates the normalizing features of PMS in the club.

4.3.1 Comparison

4.3.1.1 A team of individuals

Both the Medical PMS and the Skill PMS practice employed trend analysis to visualize progress and *compare* status. The Medical PMS had a sophisticated system for making temporal comparisons for parameters such as sleep, fatigue, and game intensity. Observing fatigue levels, it was obvious to see effects from more important games, or derbies, where players worked harder. Sleep diagrams were also displayed in the Medical PMS and it was easily visualized who had slept badly, both occasionally and as a trend over time. Comparison of the players and their historical figures was readily available for the Medical Director.

The Skill PMS practice also made use of comparison through multiple measures. The KPIs in the spider chart was often compared with oneself over time but could also be compared to Allsvenskan-aggregates of players in the same position. Heat maps showed clear differences between young inexperienced players who ran a lot, but sometimes misguided, and more senior

players who knew when and where to run. With the Data Analytics Team accessing Wyscout, FC Collective players could be compared with virtually any player globally.

4.3.2 Differentiation and hierarchization

4.3.2.1 'Good' performance

The move towards more objective evaluation entailed standardizing performance measurement. For this to occur, comparing player performance had to be translated into differentiating their football skills and aptitudes and establishing a *hierarchy* of performance which they could benchmark new performances against. This represented a new paradigm for players in FC Collective, who during previous years rather had relied on the appreciation from supporters as their guiding measure, complemented by subjective evaluation from an authoritative old school coach: *"It was clear in FC Collective, what the (old) coach wanted from me. [...] He could say: "In order to get this from you, I want you to do this." - Ex. Player A*

While some of this subjective evaluation regime had lingered in the club, the Technical Director had succeeded in spearheading more objective standards for a part of the team. With individual performances in focus rather than the perception of the audience or coach, benchmarks revolved heavily around temporal development *trends* and *expected* values. For players, benchmarks were thus built and forecasted from past performance data. For the team, simulations were often done estimating the result before or after hand. Differentiating a "good" performance, for the team or a player, from a "bad" performance, was to exceed what was expected of you: *"We often simulate the game ahead (to set the performance standards). If we ought to have 25 passes in the offensive zone, and we had 31, then we have performed over the benchmark. That is a good performance." - Technical Director*

For the Technical Director, this view on performance was more stable and long-term than the traditional shortsighted view, where "good" was equal to "winning games". Adopting this mindset, he saw benefits for working with the players during bad times: *"We should be more stable in evaluating performance. [...] The hardest thing is to turn page when things go bad. If we always focus on the game result, how can we then turn page when we have a negative trend? [...] If we instead look at the (expected) performance, we can understand how to improve. It gets easier to turn the page if we look at facts." - Technical Director*

4.3.2.2 Simplifying measures of a complex sport

Within the organization, there was little unity around the differentiation and hierarchies of performance in FC Collective. Doubts mostly arose around whether values of KPIs were valid, and if they captured the complexity of the football as a sport. Comparing to e.g. American baseball, which was seen by the critiques as "possible to measure", football was considered to have less static gameplay and was thus harder to measure than baseball[9]. The CEO held that the explanatory power of a KPI would never be full, and the coaches agreed with this. This view was shared by the Data Analytics Team, although with the caveat that increased data capacity could render more detailed analyses: *"The type of complexity the coaches are after, I think it is hard to catch or depict in 'Expected goals'. Then you need more complete (data) [...] and look at all players in detail at all times. That is next level analytics, and the huge datasets will quickly become hard to handle for us." - Data Analyst*

4.3.2.3 Moving evaluation standards from the coaches

Despite the disagreements in the organization, players engaged in individual development together with the Technical Director. Further, even though disagreements existed on how measurement should take place, practically everyone agreed *that* it should take place. What could be concluded, was that a power shift would occur in the organization, be the data to take over: *"The coach opinion will maybe not always be the right answer, as it has been in the history." - Data Analyst*

With increasing data orientation, setting the performance standards would not reside with the coach, but rather in the organization: *"The more internally transparent we become with how we play, recruit and evaluate performance the power is shifted away from the coach. The coach is an autocrat in evaluating performance. The more knowledge that is in the organization, the less power the coach has." - Technical Director*

---

[9] Danish club "Midtjylland FC" and English Championship club "Brentford FC", are comparable football clubs working with data in Europe. They began their data practice around 2014-2015. To get a sense of time, Baseball team Oakland Athletics winning season in 2002 is perhaps the first well-known example of data analytics becoming commonplace in sport. Many in FC Collective argue football lags in data analytics due to being more dynamic and containing a lot less "set pieces".

4.3.2.4 The agenda of the agent

In the middle of this organizational struggle, were the players. To sense make about what really mattered in terms of development, and what would ultimately get them sold, they had sometimes sought other sources of performance standards. Agents, responsible for player contracts, played a role and players collaborated on occasion with them in setting standards. Motivated to leave Sweden for a bigger club out in Europe, or a large contract in China[10], they followed the agents' advice: *"My agent knows what I can do. Based on what he has seen being my agent for two years he sets the (performance) standards. It is based also on his own experience (being a professional footballer)" - Player B*

For the agents, setting relevant standards was also important, as they were, over time, incentivized by selling the player multiple times, as the player progressed in his development, age and maturity. With regards to performance standards, agents tapped into both own experiences around "what worked", and into platforms such as Wyscout or InStat Scout. These platforms were indeed influential, as stated by one agent: *"You can search for any player in InStat Scout. You get an index on total performance, or score, per player. That index is built on 15 sub-indices, or subcategories, which are built upon anything from free-kicks to counterattacks and so on. InStat Scout analysts make those evaluations [...]" - Agent A*

4.3.2.5 Medical standards

Differentiating and hierarchizing performance for the Medical PMS was different. The goal was to increase availability in the team, i.e. to have as many players as possible ready to play: *"Statistically, if you have a team of 25 players you have around 2 injured all the time. That is the average during the season, and we are just below that." - Medical Director*

Although the purpose was clear, data collection differed between the Skill PMS and the Medical PMS. Players entered information manually into the Medical PMS and benchmarks thus needed to be constructed towards oneself, as different inputs were "individually biased". A fatigue level of five could mean different things between players, as some were less physically tolerant than others. However, many agreed that minimum values were a viable measure for a professional football player, and there were benchmarks for strength, mobility and oxygen uptake capacity

---

[10] One player was asked about whether he would rather win the Allsvenskan league next year with FC Collective or get sold to a club out in Europe. He answered, with certainty, that Europe was more attractive.

in this regard. Another standard was body fat percentage where you ought to locate, roughly, in an interval of five to ten percent within FC Collective. Additionally, the Medical Director had benchmarks for sleep. The standard was to sleep eight to ten hours, but individual historical averages also were accepted as a standard of wellness. The Physical Coach, who worked with the Medical Director around physical health, explained: *"We don't compare sleep to other teams in Allsvenskan, but rather try to measure and compare within the team. It is a lot about measuring towards your historical sleep patterns, and we do see incidents where lack of sleep leads to increased injuries." - Physical Coach*

4.3.3 Homogenization and exclusion

In Foucault's theory of discipline, differentiation and hierarchization is followed by the *correction mechanism* of normalization. This entails homogenizing performance, creating a sense of exclusion for people in the lower ranges of hierarchy. Players are incentivized to move upwards in the hierarchy. In the new evaluation regime of FC Collective, individuality was emphasized in player development: *"What if you could have individual development plans [...], where we could say; "We see this development for you, and in order to sell you for a certain amount of money in three years, you need to develop your KPIs in this progression"." - Technical Director*

The homogenization occurred, rather, with regards to what *forms of evaluation* the players were subject to from the organization. Players were, indeed, becoming "objects of data": *"You are serf, a commodity, a product of meat" - Medical Director*

4.3.3.1 A team of commodities

Being measured in the same PMS, on the same scales, in the same interfaces, and using the same applications, players resembled commodities in a sense. This was undeniably the plan from the organizations point of view, who sought to profile the players and create holistic depictions of their performance and fit with the team: *"When you enter more statistics, I think the players may realize that they are products. They are statistical profiles that fits well in some teams and not well in others. Every step on the field is measured." - Data Analyst*

In addition to creating holistic pictures of the players, there was an idea to build on their competitive state and to increase their "winner mentality". This was in accordance with the

wider organizational shift taking place. By no means did the organization think they dealt with non-professionals, but it was more about placing a trace of *winning* artefacts in the daily routine for the players. The Medical Director explained how physical KPIs in the Medical PMS could achieve this: *"These guys are competitive and want to win. If you can enter who is the fastest, jumps the highest, who is the strongest, we can make dashboards (in the Medical PMS). Player 'X' is the fastest on 10-20-30 meters, and Player 'Y' is strongest in bench press." - Medical Director*

4.3.3.2 Democratizing player development

Homogenization had another benefit for the team, the organization thought. "Stars" and "starting eleven players" were privileged in a sense when it came to performance evaluation and medical attention. As they were most valuable, they often got medical and technical attention first. This changed with "objective" data evaluation. To a PMS, every player was an "object of data", and the Technical Director saw an opportunity in being attentive to less "privileged" players in the team. This could be injured players, or players outside the "starting eleven". Sometimes these players lacked self-confidence, explained the Technical Director: *"He is not feeling on top of his game, being on the outside and not playing that much. However, when he plays, he has a feeling of contributing. But he cannot know if he has done better or worse, than the previous games. To him, it was important to see the statistics, to visualize his contribution. Despite him having a negative feeling, and thinking 'I do not get to play, I am not in the team'. It is a lot of negativity. But he can see the numbers pointing in the right direction and this has built his self-confidence, even though he is not in the starting eleven." - Technical Director*

Afraid of exclusion from the team and the pitch, these players sought to work individually with performance development, and became a part of the normalizing regime of the PMS. As the team had fought hard for top placements during the season, players who lacked experience, often young players, were excluded from the games[11]. Thus, they were incentivized to engage with the Technical Director.

---

[11] They seldom played from start but were rather substituted in at a later stage of the game.

4.3.3.3 The coach effect

Although the Technical Director worked individually with certain players, the data regime had not penetrated the entire team. In particular, the coaches had expressed dissent in using data analysis as supporting material in their decision-making, and selection of players to the "starting eleven" was still subjective, based on coach experience. They had even expressed worries about KPIs confusing players, pressuring them in ways: *"If we all the time would decide on five technical player KPIs, then we would create fear. You would for example have very good performance in some KPIs as e.g. complete passes but don't contribute anything. That is risky."* *- Head Coach*

In this sense, the coaches held that players would be fooled believing in KPIs too much. To be a "good" football player, physical KPIs were downplayed and the coaches instead saw other sources of evaluation as more important: *"(A player) takes for example ten kg more in squats and has two percent higher pass completion. But that is not what this is about. If you are a 100m sprinter it works, but not in football. [...] We will never exclude a player due to underperforming in a certain KPI"* *– Assistant Coach A*

This was noteworthy, as players were humble in the presence of coaches and listened to their guidance. After all, coaches were the deciding factor whether players were on or off the pitch when the game started. It occurred that FC Collective was rather hierarchical, and the Head Coach had traditionally been on top. According to the Sports Director, this implied a bottleneck for the Skill PMS: *"The players ask themselves who ultimately decides about the starting eleven. It does not matter if you are five percent better in a certain KPI, or 15 percent better in another one. If you are not selected to play, you do not play. When coaches buy in on the data, KPIs would increase in significance."* *- Sports Director*

4.3.3.4 Pinpointing medical issues

Within the medical sphere, causality of data and outcome was more established. It was common knowledge that e.g. sleep, nutrition and hydration was crucial to perform and avoid injury. The Medical Director and Physical Coach knew this and were not afraid to intervene with the habits of the players. Body fat percentages and sleep levels were closely monitored: *"If they deviate outside (the recommended body fat percentage interval), we will target them and have individual talks about food schemes and habits. [...] If someone sleeps badly, we want to*

intervene and pinpoint that player to change his habits in order to avoid injury." - Physical Coach

4.4 Internalization

In this section, we elaborate on the measurement of players in FC Collective becoming an individual of accountability of these subjects. In particular, we highlight three aspects; anxiety, resistance and allure, revealing the degree of internalization with players in FC Collective.

4.4.1 Anxiety

Both PMS were found to generate anxiety with the players. The Medical PMS had the most systematic contact with players, and the creation of stress was recurring. The Skill PMS also created effects of anxiety with the players, predominantly related to not living up to performance criteria. The following section explores the notion of PMS anxiety further.

4.4.1.1 New requirements on professionality

Performance is everything for football players. There is pressure to conform to this mindset, as every player seeks to be a part of the starting eleven. Young players see this as a step towards Europe, and senior players want to contribute with leadership by "giving back to the club". To be selected to the starting eleven, performance is key: *"Deliver, or you are out." - Ex. Player A*

What separated FC Collective from other clubs in terms of performance, was the traditional view of the club as an "underdog". Organizational stakeholders saw this mentality with some players in the way they played football and engaged with supporters. Focusing on more "objective" performance measurement, was breaking new ground for some players. This type of professionality had requirements to it, both with regards to medical proximity and focus on development. However, the Medical PMS, put stronger pressure on players to conform to new norms of professionality. One player, out on a loan to a Swedish second division team, was ordered to continue using the Medical PMS for the Medical Director to continue monitoring his medical and physical values. Normally not requiring much sleep to perform, the player was anxious about conforming to sleeping standards promoted through the Medical PMS: *"During the summer and past season, when I was out on a loan, I had performance anxiety that I had to sleep for a set number of hours. I felt monitored by the Medical PMS... that you need to sleep*

at least eight to ten hours, otherwise it is not good. [...] I could be up all night, thinking 'now I will not perform tomorrow', or 'if I do not fall asleep in five minutes, I will not perform'. [...] There was a lot of stress and anxiety around reaching the right levels of sleep." - Player B

4.4.1.2 Am I getting fat?

Increased focus on measuring on the players also took place in the proximity in the Medical PMS. One incident occurred during a body fat percentage measurement conducted by the Physical Coach and Medical Director. One player perceived his normal values to locate around five percent, but suddenly measured at around nine percent. To him this was quite a significant difference, and with fear of getting fat he started to eat less. However, feeling normal the player resorted to a second opinion outside the club and, indeed, located at around five percent. Speaking with other players in the team, he realized they too had measured differently from normal. However, no rectification was received from the medical team, and a distrust emerged with the player: *"You get anxious by the tests [...] Am I suddenly fat now? Am I doing something wrong? [...] but when you realize the measurements are flawed you get frustrated. [...] This was a thing in the team."* - Player B

4.4.1.3 Performance anxiety

The Skill PMS had been shown to create performance anxiety with players. During the spring while being out on a loan, Player B had become anxious by a perceived underperformance on his part in addition to the sleeping problems. Perhaps intertwined, he had contracted an external mental coach to help him with his issues. Most pressure came from the fact of constantly being watched on the pitch, and simultaneously having to perform due to being on loan: *"I felt I did not reach the levels for my capacity. I did not do enough points. That was stressful. [...] You don't want to have bad data."* - Player B

4.4.2 Resistance

The implementation of performance data had not been a path strewn with roses. Players resisted the initiative in different ways, but there was a different between the two PMS. While players had most contact with the Medical PMS, the system had not convinced them. The opposite relationship was observed with the Skill PMS; players wanted more but got less. The following section explores the degree of resistance of the players in relation to the two PMS.

4.4.2.1 Shirking from the Medical PMS

Players had evidently become anxious with the analytical gaze of the Medical PMS. This had resulted in a behavior of shirking and instead following up issues with external parties not tied to the team selection mechanism of FC Collective. For Player B, sleeping anxiety had led him to stop input data into the Medical PMS. For Player A, the perceived lack of competence of follow up on measurement materialized as the reason to shirk from the system. This player had become known to avoid answering the morning questionnaire, or simply supply data in a monotonous fashion: *"I understand the use of the Medical PMS, but if they can't act on it and fix my problems, why should I then fill it out? [...] I think they use it too much. If they had the competence (to follow up) it would be a really good system"* - Player B

These were not isolated cases, and the club had observed dissent with the Medical PMS from the whole team during the spring. There had been a feeling of the medical team becoming "too analytical", as expressed by the Technical Director: *"The players perceive the Medical PMS to be the analytical doctor that do not care about their feelings. They want the medical team to attend to them, give them massage and care for them. The tension between analytics and feelings exists here as well…"* - Technical Director

The coach had perceived the situation in a similar fashion: *"There was a dispute… The players experienced lack of human contact with the medical team. They filled in numbers in an app and took a lot of different measurements but didn't communicate with the players. It was a rebellion here for a while."* - Head Coach

This "rebellion" had resulted in the Medical Director spending less time with the Medical PMS and focus on the players. Even though learning about the Medical PMS were essential and considered "the future", by him, the players did not like when he was "in front of the screen". Indeed, satisfaction levels seemed to have increased with him being more practical, as no wider complaints from the team had occurred since then.

4.4.2.2 Self-manipulation of playing time

Coaches were a powerful actor mandating team selection for upcoming games. They chose the starting eleven, substitutes, and players that were "on the bench", not playing at all. Realizing this, players sometimes avoided to speak about their perceived status about performance or

health with the coach. The coaches knew about this: *"The players sometimes do not speak with us since they want to play and does not want to seem incapable."* – Head Coach

While the coaches mandated team selection, the Medical Director often remarked on availability of players from the medical perspective. His mandate covered players health, and sometimes he took proactive measures for preventing player injuries. There was a strong economic rationale behind keeping players healthy, as the alternative cost, i.e. not getting value for invested money, was high for an injured player. However, players sometimes thought differently as they constantly wanted to play matches and contribute to the team, and this had resulted in withholding important medical information. This was known by the Medical Director: *"The medical team has experienced some players withholding information on their health status in order not to miss any chances of playing the next game. Some players may be afraid to expose their 'true hand'. If you are on the border to the starting line, I think you are more careful on what information you share"* - Medical Director

However, sometimes players had doubts on even the influence of the Medical Director towards the coaches. This was expressed by one player, who was quite cynic in his approach towards the PMS: *"If the Medical Director would have a larger mandate, and decide if I play or not, I would (probably) fill in the questionnaires."* - Player A

4.4.3 Allure

In understanding why positive connotations come to be shaped with the player, there is a need to understand the seductive elements and perceived benefits of the two PMS. Indeed, the internalization of this *numerical professionalism* demands the subject to resign to the means of the calculative technology. In the following section, we investigate how players willingly engage the Skill PMS, allured by its appeal to self-interest and promises of skill development. Moreover, the narrow appeal of the Medical PMS is examined and elaborated upon.

4.4.3.1 Smarter development for all

For the Technical Director, the Skill PMS had brought about a new type of utility. Developing injured players, or individuals normally outside the starting roster, had previously been hard since little evaluative attention was paid to them in proportion to the time they played. Now, however, them being substituted onto the pitch in games meant they would generate player

performance data. Analyzing this data, the Technical Director could work systematically also with these players, helping them develop towards a starting position. The Technical Director exemplified with one player currently excluded from the starting roster: *"For that player it has been important to see statistics, to realize his own production. Although he has a negative feeling and thinks he is not part of the starting roster, he sees the numbers pointing in the right direction. It has enabled him to build self-esteem even though he is outside the starting line." - Technical Director*

Working with this subject consisted of reconceptualizing performance as *long-term development* instead of *short-term wins*. This had started to usher in a move from feelings-based evaluation towards more "objective" evaluation. Another example of that was to interrogate the inherent biases of subjective evaluation. This practice had been obvious with the case of Player A for who analytics tools had helped him eliminate biased, negative, feelings around his own performances: *"Sometimes the reality is different compared to the feelings. The data can help [...]. I think I lose the ball ('x' amount of times) during a game, and believe I was bad. [...] but the data showed that I had 90 percent successful passes and just lost two balls (which is a good performance) [...], the data is really good." - Player A*

4.4.3.2 Visualizing success

Another appeal pertained to being able to visualize success by comparison, and differentiation from other players in Allsvenskan. Player A had experienced this speaking with the Technical Director, and found it valuable to reassure himself of being the best in his particular position: *"I spoke with (the Technical Director), and he showed me the spider chart and told me; 'look, you are the best at performing in this sequence in Allsvenskan'" - Player A*

Player A, however, found the most value in being able to make comparisons towards the "stars" playing the same position out in Europe. There was a sense of comparing oneself towards players higher up in the hierarchy of skill and stardom, perhaps in order to visualize how to get there one day: *"N'Golo Kanté and Sergio Busquets [...] That would be definitely be an interesting comparison [...]" - Player A*

Player B also found comparisons and visualizations to be appealing but had seen less of it during his time at FC Collective: *"I would like to visualize my stats towards other players in Allsvenskan, on the same position and in the same age span as me." - Player B*

The lack of data visualization had occurred as strange to Player A, who saw benefits in the visualizations he had partaken in. He could only speculate to whereas this was the case: *"The biggest problem is that they don't let us take part of the data, but maybe they do it consciously and believe we perform better without it. Or they don't let us take part of the data since they cannot fix our problems and therefore it is no use to show the data for us." - Player A*

4.4.3.3 "Winner mentality"

In excess of development and visualization, the Skill PMS had also showed tendencies to embed itself with the player. In particular, the presence of KPIs had helped Player B to become more conscious about performing towards his peers. These were not necessarily teammates, but rather peers of age and position in other teams in Allsvenskan. The thoughts about competitiveness culminated as a reminder in the back of the head while on the pitch, during a game: *"It is in the back of my head during the game [...] It follows you. If you think about the player data during the game, you automatically want to get to the action and so you take that sprint at maximum speed. Looking afterwards, you see that you have stood still [...] In the next situation you will automatically sprint instead." - Player B*

Emphasizing the learnings orientation, as outlined by the Technical Director, this performance conscience was highlighted as positive by the player, who wanted to see more of it across the team: *"To develop the players and make them conscious about this seems to be good. If you are conscious it is much easier to know what you shall work at. [...] You can go back and also learn if you did something good or bad. It is good to have in the back of your mind, to see what you can do better next time." - Player B*

4.4.3.4 Alleviating strain with the Medical PMS

The perception of benefits presented by the Medical PMS was ambiguous. In one sense, the system was reassuring. In two instances Player A had had friends entering deteriorating data of sleep habits, and mental stress levels, into the Medical PMS. This had led the Medical Director to instantly have them go to a sports psychologist. This had rendered a sense of assurance with Player B: *"You feel the organization wanting control but is reassuring in a sense. It feels safe." - Player B*

In another example, the Medical Director had sat down with Player B and looked diagrams of practice intensity in the Medical PMS. This had led to Player B appreciating how regulating intensity of practices indeed depended on the levels of fatigue and muscle strain, as supplied by the players to the system. In this sense, the system was perceived as beneficial: *"They take care of us and have control. [...] If I have a knee injury it is better if I do not play." - Player B*

However, Player B was however an anomaly in thinking beneficially about the system. The Medical Director did not find players to appreciate the system, or for that matter grasp the benefits of increased data measurement on an individual level. As the Medical PMS was recently implemented, he had urged players to wait with judging the PMS until enough data was gathered to make sensible analyses: *"I do not think they understand the benefits (of the Medical PMS). We need enough time to generate good data, since we invested in January this year. We need time to calibrate our analyses to fit FC Collective." - Medical director*

5. Discussion

This section begins with a recollection of the empirical context of FC Collective. Following is one of two main contributions, which in turn is underbuilt by three underlying factors. Our second contribution presents the same outline. After each separate contribution is a short summary of the main takeaways from the respective section.

Firmly rooted in the Swedish sports realm, appealing to a wide population of stakeholders, FC Collective can arguably be described as a popular culture organization. Within the club, the football players materialize as the *producers* of popular culture (Dambrin and Lambert, 2017), entertaining the 'masses' (Horrall, 2001). With the organizational shift from an "underdog culture" to a "winner culture", and the ensuing internal data initiative, FC Collective shows proof of the wider trend of "numerical professionalization" we conceptualized earlier, drawing on the work and reconnaissance of Espeland and Sauder (2007). As the regimes of quantification and calculative practices dawn on the organization, they slowly trickle down to the football player, emphasizing its individual accountability. Using medical- and skill-data on players, and re-conceptualizing that data as more "objective" facts rather than "subjective opinions", new territories of individual government materialize.

This discussion section aims to shed light on that individual government within FC Collective in relation to previous literature on performance evaluation in popular culture. Throughout the analysis we juxtapose the Medical and Skill PMS, aiming nuance discussed phenomena. Doing so, we aim to answer our research question:

"How is PMS enacted as a calculative practice, aiming to govern the individual football player?"

5.1 Governing the individual in FC Collective

5.1.1 The structural and examining nature of PMS

Investigating FC Collective, it was apparent that an effort had been made to implement calculative practices as a natural element of the daily routine. This affected both individual football players and the staff observing them. Applying the developed lens of governmentality (Miller and Rose, 1990; Rose and Miller, 1992), we understand why the stakes were high in FC Collective. As with 'Trendy Fashions' (Jeacle, 2015) and its problematic of 'fast fashion', there

was an overall *problematizing activity* of "winning" in the club. As the club had strong roots in a "supporter mentality", the "winning" problematic was controversial. As an extension to this, the data initiative had been implemented. This *programme of government* sought to employ clear goals for player development and availability. Similar to FC Collective, Trendy Fashions exhibited a programme of government, QR. However, it was during the operationalization of these programmes, by means of *technologies of government*, that differences between the cases occurred. While Jeacle (2015) observed PMS, and their doings in governing individuals, the subjects of the calculative practice were production, inventory and sales. In Trendy Fashions, individuals were governed *indirectly* by calculative technologies, by what they consumed in retail stores. In the case of FC Collective, the football player materialized as the subject of measurement. As such, there was a *direct* relation between calculative technologies and the governed individual. While Trendy Fashions enacted standard costing, inventory surveillance and sales benchmarking, FC Collective examined the health and skill of players. Thus, the PMS in Trendy Fashions examined different objects, while players in FC Collective were the sole subjects of two separate PMS. Indeed, there was a *structural* difference of measurement between the two cases.

This structure affected the *governing nature* of PMS in FC Collective. Firstly, the surveilling features of the PMS had become adjacent to the players. The Medical PMS monitored players in their home demanding intricate details on their mental and physical health. As players input data directly themselves, the gathering sequence to the Medical PMS meant that one had to constantly assess oneself. Additionally, it was voluntary to supply data, meaning accountability became a commitment from the individual. Effectively, both the KPIs measured and the manual collection, rendered the system to become *personal* to the player. The Skill PMS on the other hand, seemed to be less *personal* in its surveillance. Football achievements of the players were indeed meticulously monitored at every game. However, data used for analysis was collected indirectly from platforms such as Wyscout, and players never manually managed the information flows of input data. Thus, surveillance was distant except for the input sequence of the Medical PMS. This appearance seemed to have generated a greater awareness of this system compared to the Skill PMS. Contrasting with Sauder and Espeland (2009), this is somewhat paradoxical as diffused and distant observation from global agents via Wyscout, theoretically, should render larger awareness and speculation with players. However, the Medical PMS materialized, after all, as more controversial, as we shall see.

The normalizing features of PMS also directly governed the individual. The nature of data was important when deciding upon standards to benchmark individuals against. Since the Medical PMS had collected personal data, it needed to gauge health activity towards the person supplying it. Peer comparisons across the team or towards different positions was less valuable. The Medical Team had instead resorted to temporal comparisons for individuals. To generate better values, one had to improve oneself, which rendered strong individual accountability. Moreover, the coaches came to play a role in making the Medical PMS even more personal. Their skepticism towards the new data regime had left them not caring much about medical KPIs during team selection. This rendered players to see little benefit in engaging with the system at all for professional reasons and the Medical PMS seemed only to demand one to act professionally without affecting one's chances to really improve on the pitch. Indeed, the skepticism of the coaches seemed to consolidate, and thus amplify, the personal nature of measurement in the Medical PMS.

For the Skill PMS, the power of normalization was affected by the amount of visualizations towards the players. In general, as coaches were sceptic towards data in the organization, there was a lack of process and continuity of visualizing data against the players. As the club lacked an aligned view on the type and value of certain KPIs, players were often confused by conflicting directives from the organization around the utility of the data initiative. This had rendered players to resort to own agendas, in setting up KPIs with their agents. According to agents, these were the KPIs that mattered, i.e. they would get you sold. This appealed to the self-interest of players. However, players did occasionally get data visualized from the Technical Director. This was appreciated and viewed as beneficial in terms of improving personal development going forward. Indeed, there was a strong demand to be benchmarked towards the best. For players outside the starting eleven, such comparisons were difficult to make. With little playing time, the Technical Director rather focused on measuring these players towards themselves. Looking at historical trends and expectations of one's performance, this effectively rendered a sense of individual accountability with these players.

With regards the structural and examining nature of PMS if FC Collective, it seemed like the Skill PMS was perceived more beneficial for players. Contrarily, the Medical PMS presented few benefits to the player, and was perceived more personal.

5.1.2 Relational expertise

There was another *structural* difference in the measurement regime that Jeacle (2015) leads us to acknowledge with her lens of governmentality. In Trendy Fashions, *centers of calculation* and *experts* had been distant from the governed consumers. However, through the organizational structure of FC Collective, the Medical Director and Technical Director, i.e. *the experts*, had rather close relationships with the players. The former director more so, as he practiced medicine and rehab with players, in addition to being the analytical expert of the Medical PMS. The Technical Director had a somewhat clearer role of being a leading figure in the winning strategy and data initiative, forming relatively weaker relationships with players.

The physical adjacency of expertise in FC Collective, imposed an important feature affecting government of players. While evaluation during the new data initiative was more "objective" and calculative, it remained *relational* due to proximity between the expert and player. Recollecting Baxter et al. (2018), and their mobilization of Tarde's (1902) anthropology of 'passionate interests', we come to understand that *emotions* are inter-psychological phenomena, and *relational* also in FC Collective. Thus, *relational expertise* will give rise to emotions with the players during performance evaluations. This was perhaps most evident in players resisting the Medical Director as an uncaring "analytical doctor" that ignored their feelings, when first implementing the Medical PMS. As we shall see, the *relational expertise* had implications on the internalizing features of the PMS, and in extension government of the individual football player.

5.1.3 Internalizing "winner mentalities"

Sauder and Espeland (2009) held that internalization 'is mediated through people's emotional and cognitive responses [...]'. As expertise link relations to the PMS, cognitive responses are mobilized with the players with regards to being evaluated and measured. It occurred to us, that *expertise* contributed with an important feature in shaping internalization with players. Drawing again on the lens of governmentality (Miller and Rose, 1990; Rose and Miller, 1992), the notion of *enclosures* enlightens the role of *experts* in governing individuals. Consolidating his domain of knowledge and 'position as a specialist in that field' (Jeacle, 2015), the *expert* came to symbolize the PMS. In a sense, each PMS represented an enclosed *silo* controlled by the respective *expert*. Recollecting the presence of relational expertise, and the cognitive responses it creates with players, we understand how internalization of each PMS was *siloed*.

Indeed, the players formed separate opinions about the two PMS, reinforcing the idea of *siloed* measurement. For example, the Medical PMS had materialized as more personal to the player compared to the Skill PMS. For Player A, the Skill PMS had *positive* cognitive connotations, due to revealing both performance excellence towards his peers but also biases from his own performance. Contrarily, the Medical PMS was synonym to anxiety and resistance due to lack of feedback, visualization and action on medical KPI inputs. For Player B, the emotions related to the Medical PMS had gone from anxiety (sleep), to an attraction of the organization's ability to control his health. Further the Skill PMS fluctuated between allure and angst for Player B, as the attraction of good data during games could quickly be exchanged for short term performance anxiety. Indeed, internalization and mentalities seemed to be unique with each PMS. The Skill PMS posed relatively clearer benefits, rendering developing individuals to attain a "winner mentality", and use the calculative practice as a means of increasing performance. The Medical PMS, conversely, had lower perceived benefits, resulting in availability becoming an emotional disturbance, rather than part of productive performance and the "winner mentality".

Furthermore, drawing on Baxter et al. (2018) and their discussions around the *meaning* of measures, we might understand what renders a strong, and respectively weak, *silo* of internalization. On the medical side, the authors elucidate why measuring had become emotional to the players. In particular, the Medical PMS aimed to measure the individual's ability to play or not, an inherently tense and risky subject for the football player. This concept acknowledges the incentive for players to resist or manipulate the medical data (Sauder and Espeland, 2009), rendering a weak *silo* of internalization. *Meaning* had further implications on what KPIs created a "winner mentality". With regards to the Skill PMS, the meaning of KPIs was high when it mattered more to the player and appealed to self-interest, giving nuance to Baxter et al. (2018) and their three contributions. For example, players thinking about intensity of sprints, and xG during games, was not unreasonable as it was important to get traded, according to agents. Examples of players getting large contracts due to high xG, was an allure of such KPIs and measurement regimes. Players thus found an emotional connection to those KPIs, and that internalized a disciplinary behavior of acting on the KPIs, i.e. running at max speed more often. Other KPIs, were left in a *zone of indifference* (Carlsson-Wall et al., 2016), and ignored to a large extent. The meaning of measures indeed created a strong internalization with the Skill PMS, aiding players with their performance-orientation.

Aiming to answer our research question, we provide the first contribution (5.1) to our domain. We found that PMS came to govern the emotions and performances of individuals. By comparing to Jeacle (2015), we found a structural difference of government enabling personal links between the governing technology and the subject. Secondly, we nuance the concept of internalization in governing individuals. This was affected by enacting two separate PMS on each subject rendering enclosed *siloes* of internalization, which came to be reinforced by emotions through *relational expertise*. Thirdly, as internalization connected to players' cognitive aspects, the meaning of KPIs mattered when gauging the strength of a certain PMS. As the "benefit" of allure exceeds the "cost" of resistance and anxiety, internalization will gradually become a "winner mentality" and render productive performances. Paradoxically, projects of "numerical professionalization" seem to create external effects of subjectivity with the individual.

5.2 Accountable experts and effects on internalization

5.2.1 The allure of 'expert systems'

As outlined above, several differences materialized between the Medical PMS and the Skill PMS. Shedding further light on the credibility and engagement of the systems, i.e. their governing functions, we involve Jeacle and Carter (2011) and discussions on calculative practices and *trust*. In particular, Giddens (1990) notion of *expert systems* is useful to understand why predominantly the Skill PMS seems to engage and allure players more than the Medical PMS. Giddens (1990) hold that expert systems are inscribed with trust through relying on calculative practices. Consequently, having systematic expertise supported by numbers, eliminates the need for personal trust. Further, Jeacle and Carter (2011) lead us to the notion that 'a single number' is invested with credibility when the data aggregated in that number, is *honest*. With raw data collection from impartial Wyscout, honest data could thus be prescribed to the Data Analytics Team. Thus, their analyses could be underbuilt as more credible, rendering the Skill PMS to closer resemble an *expert system*. This in turn, increased the allure and popularity of the system, resulting in a positively connotated internalization and development.

5.2.2 The vulnerability of 'personal trust'

Given that the Medical PMS built on manual inputs from players, the *honesty* of the data could be questioned. From Giddens (1990) perspective, the Medical PMS was hardly an expert system in this regard. Instead, looking at this system, we let Jeacle and Carter (2011) enlighten us with Mayer et al. (1995) and their concept of *personal trust*. Both the player and the expert had personal accountability in engaging truthfully with the PMS. One might think that this resembles the *reflexive knowledge* of authentic *user-experts*, observed in the case of TripAdvisor. However, this seems not to be the case in FC Collective, as the Medical Director held an authoritative grasp over the Medical PMS. Instead, the close relationships, and indeed, *relational expertise*, was stronger in the arrangement of the Medical PMS. Thus, we argue the degree of pervasiveness resulting from expertise can be best analyzed through the lens of *personal trust* (Mayer et al., 1995). While the good intentions and *benevolence* of the Medical Director were never questioned, both his *integrity* and *ability* seemed to have faced doubts from players. Firstly, having *integrity* was important for the Medical Director to manage the conflict of interest between supporting the player and observing him answering to the Head Coach. Indeed, players had doubted this integrity and consulted external parties several times or had resorted to withhold information from the Medical PMS. Further, his *integrity* had been questioned in another dimension, by being "too analytical" and data driven of a rehab practitioner. Lacking the human touch, had rendered anxious and discontent players that viewed the Medical Director with ambivalence.

Secondly, the *ability* of the Medical Director had been questioned. Player A had been suspicious of his methods in the body fat measurement, and consequently resorted to question his competence. This had hurt the personal trust between Player A and the Medical Director. The last notion helps us understand another conclusion. A relationship built on personal trust is important to care for, as deeds done are contagious towards the future, and seems to *externalize* in other technologies. For example, Player A's doubts about the body fat test had created doubts and anxiety in engaging with the Medical PMS, as it was also governed by the Medical Director, i.e. the expertise was the common denominator. The intricacies of relationships, and personal trust, complicated the credibility of the medical PMS, leaving us with a different perspective on why internalization was weaker, through higher player anxiety and resistance.

5.2.3 Pitfalls of singular evaluation

Elaborating further on the, by players perceived, ambivalent role of the expert, we discuss Carlsson-Wall et al. (2016), and their concepts of *logics* in sports, and Bialecki et al. (2017), and their qualitative and quantitative *judgement devices*. Indeed, there seemed to exist a relation between a subjective and caring, family-like, *logic*, and more qualitative *judgment devices*, i.e. rehab practice and hands-on evaluation in person. On the other hand, there seemed to exist an "objective" and analytical, business-like, *logic* that related to the use of the Medical PMS. While Bialecki et al. (2017) holds that *singularities* are best evaluated consulting both qualitative and quantitative *judgment devices*, the case of the Medical Director seems to oppose this notion. In his case he embodied both types of *judgment devices*, having a role mixing qualitative practice with quantitative analytics. Given constrained resources, this arguably left him to prioritize *logics*, which always had an opportunity cost of leaving the other *logic* behind. However, on the players' behalf, the mixed role confused more than helped them improve their availability. Instead, players resisted a perceived ambivalence, which ultimately seemed to render lower internalization of the Medical PMS.

Summarizing this section (5.2), we aim to nuance our research question by presenting a second contribution to our domain. This contribution nuances the role of the expert in facilitating cognitive states and internalization with players. Firstly, we elaborate on the Skill PMS as an *expert system* (Giddens, 1990), creating stronger internalization through enacting more credible accounting figures. Secondly, we conceptualize the Medical PMS as embodying *personal trust* (Mayer et al., 1995) which demands clearer management of *relational expertise* and *honest numbers*, to avoid weak internalization and inferior individual performance. Thirdly, we nuance the challenge of evaluating football players by conceptualizing them as *singularities* (Karpik, 2010). In particular, we highlight the pitfall of enacting qualitative and quantitative *judgment devices* (Bialecki et al., 2017) that are consolidated. Indeed, as "numerical professionalization" dawns on FC Collective, it seems that emotional regimes thrive in the personal relationships that exist between player, calculative practice and supervisor. In order to maximize the utility of quantitative regimes there is a need to clearly distinguish *roles* and *practices* of calculative nature. Failing to do so, arguably renders discontent and weaker internalization, leading to unproductive performances.

6. Conclusion

This paper seeks to investigate the role of performance oriented calculative practices in governing individuals within popular culture. This was done by studying a Swedish football club, FC Collective, and the enactment of two PMS with individual players in the team. Indeed, discussing the 'accountability and governance' of individuals seems timely, as 'quantitative regimes' (Espeland and Sauder, 2007) of "numerical professionalization" increasingly pervade society. The performances of the individual have materialized as a scantily researched area within the accounting scholarship of popular culture. Many have focused either on management accounting tools, such as budgets (Maier, 2017; Mikes and Morhart, 2017) or controls (Dambrin and Lambert, 2017), or indeed performance evaluation devices on an organizational level, such as rankings (Bialecki et al., 2017; Jeacle and Carter, 2011), PMS (Carlsson-Wall et al., 2016), or KPIs (Baxter et al., 2018). On the individual level, Jeacle (2015) provides an exception, pondering upon government of individuals by means of performance oriented calculative practices. Her study, however, focuses on consumers of popular culture. Allocating focus instead, to the *producer* individual of popular culture (Dambrin and Lambert, 2017), this paper seeks a novel purpose in nuancing also the emotions of governed subjects, and how they come to shape performances.

The first main contribution of this paper regards an investigation of how PMS establishes emotional governance over individual football players. We found that players could possess different cognitive states with different PMS at the same time and argued this occurrence could be likened to *siloed* internalization. Furthermore, we found that different experts administering those PMS, came to reinforce *siloed* internalization, when having close relationships with players, a phenomenon we called *relational expertise*. Lastly, we nuanced the meaning of KPIs (Baxter et al., 2018), by highlighting that internalization, and the will to perform, was stronger when measures appealed to the self-interest. The second main contribution of our paper is to nuance internalization of players, by highlighting the role of the governing expert. We found that PMS that rely on credible data resembles expert systems (Giddens, 1990) and can render stronger internalization with players. Moreover, we found that PMS that lacked honesty in data collection came to be embodied by personal trust (Mayer et al., 1995) between expert and player. This demanded the expert to manage relational expertise to avoid weak internalization. Lastly, we problematized the role of experts acting simultaneously as caretakers and analysts

towards players. Mixing qualitative and quantitative judgment seemed to render discontent with players, resulting in weak internalization and unproductive performances.

This study has some limitations. Firstly, while we focus on the wider domain of popular culture, we observe a single case organization active in the sphere of Swedish professional football. This questions our potential to contribute in the wider context, while some characteristics observed perhaps can be found in other popular culture organizations as well, consider e.g. similar relationships between collective and individual. However, undertaking a multiple case study would allow us to elaborate on similarities and differences, and indeed, the merit of this study, more in depth. The second limitation pertains to the restricted data collection. Following only a select few players, for three months, possibly renders a too concentrated picture of their mentalities and needs in the context of performance and development. However, with the paper being a master thesis, the time frame was not mandated by the authors. Moreover, the two PMS observed were in the beginning of their tenure and had only recently been implemented. Thus, they can possibly be immature in their establishment. However, to our defense, interviewed players had already a quite good understanding and cognition of the two systems. The third limitation pertains to getting honest data from interview subjects. Being part of the studied organization, interviewees can possibly have own agendas as they adhere to organizational hierarchies and communities at work. Additionally, subjects could possibly have been careful in disclosing information, as they were part of an organization which often turns over their employees on a short notice (football is indeed short-term). We addressed this issue by highlighting the study as impartial to the interviewees, with the authors having no self-interest, and further not being part of the organization. We were further careful with anonymity and confidentiality, to address the importance of honest data.

Suggestions for future research revolves around mainly three areas. Firstly, we call for attention to be paid to the *producer* individuals in other contexts of popular culture. For example, it would be interesting to analyze some of the abovementioned structures of collectives' dependence on individuals, and vice versa. Consider a study of the performances of a piano player in a wider orchestra, or the contribution and performances of a supporting actress in a television series. These are in a sense highly controversial theories, but indeed seems timely as individual accountability enters the agenda through "numerical professionalization" of the popular cultural space. Secondly, we suggest future researchers to investigate other types of management accounting practices in governing popular culture individuals. Acknowledging that the

literature is wider in this context, with e.g. studies on untraditional social controls (Dambrin and Lambert, 2017), we highlight opportunities in researching more traditional accounting practices in this regard. Lastly, we hope to see an engagement yet again with FC Collective. As our research time was limited undertaking this study, and PMS possibly comes to develop its role within the team, it would be interesting to reconnect and analyze temporal differences of our study with new research.

7. References

Andon, P. & Free, C. 2014, "Media coverage of accounting: the NRL salary cap crisis", *Accounting, Auditing & Accountability Journal,* vol. 27, no. 1, pp. 15-47.

Andon, P. & Free, C. 2012, "Auditing and crisis management: The 2010 Melbourne Storm salary cap scandal", *Accounting, Organizations and Society,* vol. 37, no. 3, pp. 131-154.

Barnard, M. 1996, *Fashion as communication,* Routledge, London.

Baxter, J., Carlsson-Wall, M., Chua, W.F. & Kraus, K. (in press), "Accounting and passionate interests: The case of a Swedish football club", *Accounting, Organizations and Society* (Accepted for publication 2018), https://doi.org/10.1016/j.aos.2018.08.002.

Beard, V. 1994, "Popular culture and professional identity: accountants in the movies", *Accounting, Organizations and Society,* vol. 19, no. 3, pp. 303-318.

Bentham, J. 1843, *The Works of Jeremy Bentham,* 4th edn, ed. Bowring.

Bialecki, M., O'Leary, S. & Smith, D. 2017, "Judgement devices and the evaluation of singularities: The use of performance ratings and narrative information to guide film viewer choice", *Management Accounting Research,* vol. 35, pp. 56-65.

Bougen, P.D. 1994, "Joking apart: The serious side to the accountant stereotype", *Accounting, Organizations and Society,* vol. 19, no. 3, pp. 319-335.

Bryman, A. & Bell, E. 2007, *Business research methods,* 2nd edn, Oxford University Press, Oxford.

Carlsson-Wall, M., Kraus, K. & Karlsson, L. 2017, "Management control in pulsating organisations—A multiple case study of popular culture events", *Management Accounting Research,* vol. 35, pp. 20-34.

Carlsson-Wall, M., Kraus, K. & Messner, M. 2016, "Performance measurement systems and the enactment of different institutional logics: Insights from a football organization", *Management Accounting Research,* vol. 32, pp. 45-61.

Carter, C. & McKinlay, A. 2013, "Cultures of strategy: Remaking the BBC, 1968–2003", *Business History,* vol. 55, no. 7, pp. 1228-1246.

Cooper, C. & Johnston, J. 2012, "Vulgate accountability: insights from the field of football", *Accounting, Auditing & Accountability Journal,* vol. 25, no. 4, pp. 602-634.

Cooper, C. & Joyce, Y. 2013, "Insolvency practice in the field of football", *Accounting, organizations and society,* vol. 38, no. 2, pp. 108-129.

Dambrin, C. & Lambert, C. 2017, "Beauty or not beauty: Making up the producer of popular culture", *Management Accounting Research,* vol. 35, pp. 35-46.

Dean, M. 1999, *Governmentality: Power and rule in modern society,* Thousand Oaks, London.

Dimnik, T. & Felton, S. 2006, "Accountant stereotypes in movies distributed in North America in the twentieth century", *Accounting, organizations and society,* vol. 31, no. 2, pp. 129-155.

Dubois, A. & Gadde, L. 2002, "Systematic combining: an abductive approach to case research", *Journal of business research,* vol. 55, no. 7, pp. 553-560.

Dyer Jr, W.G. & Wilkins, A.L. 1991, "Better stories, not better constructs, to generate better theory: A rejoinder to Eisenhardt", *Academy of management review,* vol. 16, no. 3, pp. 613-619.

Edmondson, A.C. & McManus, S.E. 2007, "Methodological fit in management field research", *Academy of management review,* vol. 32, no. 4, pp. 1155-1179.

Espeland, W.N. & Sauder, M. 2007, "Rankings and reactivity: How public measures recreate social worlds", *American Journal of Sociology,* vol. 113, no. 1, pp. 1-40.

Featherstone, M. 2009, "Ubiquitous media: An introduction", *Theory, Culture & Society,* vol. 26, no. 2-3, pp. 1-22.

Finkestein, J. 1991, "Fashion, taste and eating out. In: The Polity Reader in Cultural Theory" in Polity Press, Cambridge, pp. 277-283.

Fiske, J. 1989, *Understanding popular culture,* Routledge, London.

Fiske, J. 1987, *Television culture,* Routledge, London.

Foucault, M. 1967, *Madness and Civilization,* Tavistock Publication, London.

Foucault, M. 2007, *Security, Territory, Population translated by G Burchell,* Basingstoke: Palgrave Macmillan.

Foucault, M. 1991, *The Foucault effect: Studies in governmentality,* University of Chicago Press.

Foucault, M. 1988, *Technologies of the self: a seminar with Michel Foucault* *,* Tavistock, London.

Foucault, M. 1980, *Language, counter-memory, practice: Selected essays and interviews,* Cornell University Press.

Foucault, M. 1979, *Discipline and punish: The birth of the prison,* Vintage.

Foucault, M. 1978, *The history of sexuality: An introduction. Vol. 1,* Vintage, New York.

Foucault, M. 1977, *Discipline and Punish,* Allen Lane, London.

Foucault, M. 1973, *The Birth of the Clinic, trans,* Tavistock Publications, London.

Frith, S. 1994, "Music for pleasure. In: The Polity Reader in Cultural Theory" in Polity Press, Cambridge, pp. 237-241.

Giddens, A. 1990, *The consequences of modernity,* Polity Press, Cambridge.

Giddens, A. 1991, *Modernity and self-identity: Self and society in the late modern age,* Polity Press, Cambridge.

Giddens, A. 1979, *Central Problems in Social Theory: Action, Structure and Contradiction in Social Analysis,* Macmillan, London.

Hall, S. 1992, *Cultural Studies and its Theoretical Legacies. In: Grossberg, L., Nelson, C., Treichler, P. (Eds.),* Culture Studies edn, Routledge, London.

Holmes, S. 2004, "All you've got to worry about is the task, having a cup of tea, and doing a bit of sunbathing: approaching celebrity in Big Brother. In: Holmes, S., Jermyn, D. (Eds.), Understanding Reality TV" in Routledge, London, pp. 111-135.

Hopwood, A.G. 1994, "Accounting and everyday life: An introduction", *Accounting, Organizations and Society,* vol. 19, no. 3, pp. 299-301.

Hopwood, A.G. 1983, "On trying to study accounting in the contexts in which it operates", *Accounting, Organisation and Society,* vol. 8, no. 2-3, pp. 287-305.

Horrall, A. 2001, *Popular culture in London c. 1890-1918: The transformation of entertainment,* Manchester University Press, Manchester.

Jacobs, K. & Evans, S. 2012, "Constructing accounting in the mirror of popular music", *Accounting, Auditing & Accountability Journal,* vol. 25, no. 4, pp. 673-702.

Janin, F. 2017, "When being a partner means more: The external role of football club management accountants", *Management Accounting Research,* vol. 35, pp. 5-19.

Jeacle, I. 2017, "Managing popular culture", *Management Accounting Research,* vol. 35, pp. 1-4.

Jeacle, I. 2015, "Fast fashion: Calculative technologies and the governance of everyday dress", *European Accounting Review,* vol. 24, no. 2, pp. 305-328.

Jeacle, I. 2014, ""And the BAFTA goes to […]": the assurance role of the auditor in the film awards ceremony", *Accounting, Auditing & Accountability Journal,* vol. 27, no. 5, pp. 778-808.

Jeacle, I. 2012, "Accounting and popular culture: framing a research agenda", *Accounting, Auditing & Accountability Journal,* vol. 25, no. 4, pp. 580-601.

Jeacle, I. 2009b, "Accounting and everyday life: towards a cultural context for accounting research", *Qualitative Research in Accounting & Management,* vol. 6, no. 3, pp. 120-136.

Jeacle, I. 2009a, ""Going to the movies": accounting and twentieth century cinema", *Accounting, Auditing & Accountability Journal,* vol. 22, no. 5, pp. 677-708.

Jeacle, I. & Carter, C. 2012, "Fashioning the popular masses: accounting as mediator between creativity and control", *Accounting, Auditing & Accountability Journal,* vol. 25, no. 4, pp. 719-751.

Jeacle, I. & Carter, C. 2011, "In TripAdvisor we trust: Rankings, calculative regimes and abstract systems", *Accounting, Organizations and Society,* vol. 36, no. 4-5, pp. 293-309.

Karpik, L. 2010, *Valuing the Unique: The Economics of Singularities,* Princeton University Press, New Jersey.

Lapsley, I. & Rekers, J.V. 2017, "The relevance of strategic management accounting to popular culture: The world of West End Musicals", *Management Accounting Research,* vol. 35, pp. 47-55.

Lincoln, Y.S. & Guba, E.G. 1985, *Naturalistic inquiry,* Sage.

Maier, E.R. 2017, "The budget in the aesthetic: The role of calculative practice in the production of popular culture", *Management Accounting Research,* vol. 35, pp. 83-98.

Maxwell, J.A. 2012, *Qualitative research design: An interactive approach,* 3rd edn, SAGE, London.

Mayer, R.C., Davis, J.H. & Schoorman, F.D. 1995, "An integrative model of organizational trust", *Academy of management review,* vol. 20, no. 3, pp. 709-734.

McRobbie, A. 1999, *In the culture society: Art, fashion and popular music,* Routledge, London.

Mennicken, A. & Miller, P. 2012, "Accounting, territorialization and power", *Foucault Studies,* , no. 13, pp. 4-24.

Mikes, A. & Morhart, F. 2017, "Bringing Back Charlie Chaplin: Accounting as catalyst in the creation of an authentic product of popular culture", *Management Accounting Research,* vol. 35, pp. 66-82.

Miles, P. & Smith, M. 1987, *Cinema, Literature & Society: Elite and Mass Culture in Interwar Britain,* Croom Helm, London.

Miley, F. & Read, A. 2012, "Jokes in popular culture: the characterisation of the accountant", *Accounting, Auditing & Accountability Journal,* vol. 25, no. 4, pp. 703-718.

Miller, P. 2001, "Governing by numbers: Why calculative practices matter", *Social research,* vol. 68, pp. 379-396.

Miller, P. 1998, "The margins of accounting", *European Accounting Review,* vol. 7, no. 4, pp. 605-621.

Miller, P. & O'Leary, T. 1987, "Accounting and the construction of the governable person", *Accounting, organizations and society,* vol. 12, no. 3, pp. 235-265.

Miller, P. & Rose, N. 1990, "Governing economic life", *Economy and society,* vol. 19, no. 1, pp. 1-31.

Neu, D., Rahaman, A.S. & Everett, J. 2014, "Accounting and sweatshops: enabling coordination and control in low-price apparel production chains", *Contemporary Accounting Research,* vol. 31, no. 2, pp. 322-346.

Peiss, K. 2001, "On beauty... and the history of business. I: Philip Scranton (Ed.), Beauty and business: Commerce, gender, and culture in modern America" in Routledge, New York, pp. 7-22.

Radner, H. 1989, "'This time's for me': Making Up and Feminine Practice", *Cultural Studies,* vol. 3, no. 3, pp. 301-322.

Rose, N. & Miller, P. 1992, "Political power beyond the state: Problematics of government", *British Journal of Sociology,* vol. 43, pp. 173-205.

Sauder, M. & Espeland, W.N. 2009, "The discipline of rankings: Tight coupling and organizational change", *American Sociological Review,* vol. 74, no. 1, pp. 63-82.

Scott, S.V. & Orlikowski, W.J. 2012, "Reconfiguring relations of accountability: Materialization of social media in the travel sector", *Accounting, organizations and society,* vol. 37, no. 1, pp. 26-40.

Siggelkow, N. 2007, "Persuasion with case studies", *Academy of management journal,* vol. 50, no. 1, pp. 20-24.

Simon, J. 1988, "The ideological effects of actuarial practices", *Law & Society Review,* vol. 22.

Smith, D. & Jacobs, K. 2011, ""Breaking up the sky" The characterisation of accounting and accountants in popular music", *Accounting, Auditing & Accountability Journal,* vol. 24, no. 7, pp. 904-931.

Storey, J. 2009, *Cultural theory and popular culture: A reader,* Pearson Harlow, Essex.

Tarde, G. 1902, *Psychologie economique (Vol I & II) Paris,* Felix Alcan: Ancienne Librarie Gerner Bailliere et Cie, Paris.

Turner, G. 2004, *Understanding celebrity,* Sage, London.

Wilson, E. 1985, *Adorned in dreams: Fashion and modernity,* Virago, London.

8. Appendix

#	Recording mode	Function	Date	Duration
1	Audio recorded	Player Analyst, Swedish Football Association	2018-09-12	45 min
2	Audio recorded	Medical Director, FC Collective	2018-09-17	54 min
3	Audio recorded	Technical Director, FC Collective	2018-09-21	65 min
4	Audio recorded	Ex. Player A, FC Collective	2018-09-25	58 min
5	Audio recorded	Medical Director, FC Collective	2018-09-26	79 min
6	Audio recorded	Agent A, ex. Sports Director FC Collective, agent for players in FC Collective	2018-09-27	52 min
7	Audio recorded	Technical Director, FC Collective	2018-09-28	58 min
8	Audio recorded	Agent A, ex. Sports Director FC Collective, agent for players in FC Collective	2018-10-09	87 min
9	Audio recorded	Agent B, ex. Player	2018-10-09	54 min
10	Audio recorded	Owner and member of the Board of Directors, FC Collective	2018-10-10	58 min
11	Audio recorded	Supporter, FC Collective	2018-10-10	36 min
12	Audio recorded	Data Analyst, FC Collective	2018-10-18	51 min
13	Audio recorded	Chief Executive Officer (CEO), FC Collective	2018-10-24	67 min
14	Audio recorded	Data Analyst, FC Collective	2018-10-25	16 min
15	Audio recorded	Sports Director, FC Collective	2018-10-30	47 min
16	Audio recorded	Deputy Chief Executive Officer (dCEO), FC Collective	2018-11-02	62 min
17	Audio recorded	Player A, FC Collective	2018-11-13	50 min
18	Notes taken	Ex. Player B, FC Collective	2018-11-14	20 min
19	Notes taken	Ex. Player B, FC Collective	2018-11-15	43 min
20	Audio recorded	Player A, FC Collective	2018-11-16	44 min
21	Audio recorded	Ex. Player B, FC Collective	2018-11-20	48 min
22	Audio recorded	Physical Coach, FC Collective	2018-11-20	25 min
23*	Audio recorded	Head Coach, FC Collective	2018-11-21	78 min
23*	Audio recorded	Assistant Coach A, FC Collective	2018-11-21	78 min
23*	Audio recorded	Assistant Coach B, FC Collective	2018-11-21	78 min
24	Audio recorded	Player B, FC Collective	2018-11-22	30 min
25	Audio recorded	Player B, FC Collective	2018-12-03	30 min
Total interview time (min)				1,257 min
Total interview time (hours)				21 h
Average interview time (min)**				50 min
* Group interview with Head coach, Assistant Coach A and Assistant Coach B				
** Calculated based on the interview with the Head coach, Assistant Coach A and Assistant Coach B being one group interview				

Table 1: Interviews conducted. Table accounts for recording mode, function of interviewee, and date and duration.
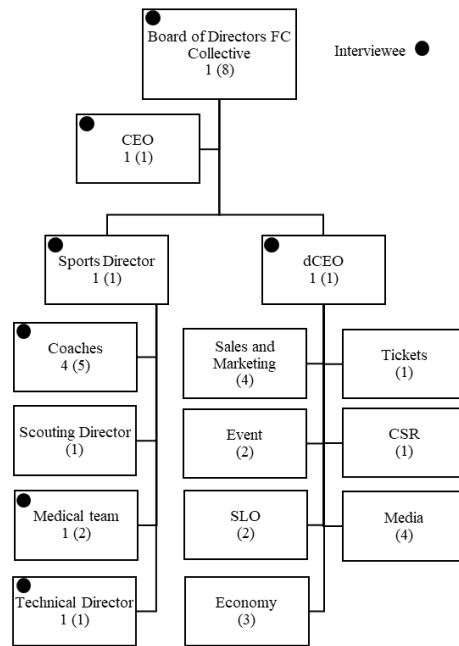
Figure 1: Organisational structure of FC Collective. Note that the Data Analytics Team worked as consultants and the players are not part of the organisational structure. Numbers denote the number of interviewees, and numbers in brackets denote the total amount of employees in each section of the organization.

#	Direct observation	Date
1	Medical PMS	2018-09-17
2	Skill PMS	2018-09-21
3	Tour of existing training facilities, FC Collective	2018-09-21
4	Movie of FC Collective three-year analytics change program	2018-09-21
5	Medical PMS	2018-09-26
6	Tour of the existing training facilities, FC Collective	2018-09-28
7	Wyscout	2018-10-09
8	Tour of the new training facilities and HQ, FC Collective	2018-11-02
9	Training, FC Collective	2018-11-20

Table 2: Type of direct observations, including date of collection.