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THE INTERRELATIONS OF INTRAFIRM MANAGEMENT CONTROL AND INTER-ORGANIZATIONAL RELATIONSHIPS

- *A study of sponsorship activities within elite sports clubs*

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This paper adds to the emerging stream of literature on the interrelations between intra- and interfirm management control by looking into how various forms of collaborations influence, and are in turn influenced, by internal management control systems (MCS). We draw theoretically on Merchant & Van der Stede's (2003) result, action, personnel and cultural controls, which are used as a package to analyze mutual influences between the firm and its various collaborations. The chosen empirical method is a multiple case study design in the context of Swedish elite hockey clubs and their various forms of sponsorship collaborations. Theory within sponsorship is found helpful in identifying how commercialization of sports influences the motivations of the club and its sponsorship partners, which allows for a classification of collaborations in terms of low and high strategic integration. It is found that the closer the collaboration, the higher the impact is on a firm's internal MCS. It is also shown how adding intrafirm competencies by adjusting internal management control systems leads to closer and more intense collaborations.

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Contents

1. Introduction

"In our joint collaborative platform we have a steering committee comprising of our main partners. They control the operations together with us, and set the business plans, action plans and do follow-ups. It allows them to really control the work and make necessary adaptations so that it fits more in line with their own firm's objectives. It makes us much smarter, and in the end helps to elevate the project to a higher level than we could have achieved on our own. By doing this we go from having passive to active partners. In effect, it puts much higher demands on us. At the same time, the regular sales staff continues dealing with passionate hockey-partners while my partners never even mention hockey. In the end, it leads to a situation where we don't have to rely as much on the results of the team." - (An elite ice hockey club in Sweden)

Long time has passed since the importance of control in inter-organizational collaborations was recognized (Otley, 1994; Hopwood, 1996). Prior to this, the focus had been on conducting studies on intrafirm management control, staying within the confines of a firm's own organizational boundary. Since then a new direction has been set within the research of accounting and management control, and the body of literature on inter-organizational relationships has grown ever since. However, this stream has to a large extent evolved independently from the broader stream of research within intrafirm management control and accounting (Dekker, 2016). Although understandings on the interrelations between inter- and intrafirm management control is limited, a few studies have recognized the importance of such connections (e.g., Carlsson-Wall et al., 2011; Håkansson and Lind, 2004; Mouritsen et al., 2001; Thrane and Hald, 2006). The opening quote shows the current direction sponsorship activities is heading. Modern forms of sponsorship activities, i.e. inter-organizational collaborations, put new demands on the internal capabilities of the clubs while the more conventional forms of sponsorship interests also have to dealt with simultaneously. As such, sport organizations and their partnerships are expected to have interrelations between intra- and interfirm management control systems (MCS), which is the focus of this study.

Over the last decades there has been a shift within sponsorship, moving from being motivated by philanthropic interests to instead revolve around commercial ones (Verity, 2002; Cornwell et al., 2005). As sponsorship evolves it is expected that more formal management control systems are put in place by the organizations (Thjömöe et al., 2002; Cornwell and Maignan, 1998). At the same time, sport organizations are ambiguous when viewed from a management perspective, as they can both be seen as normal businesses while simultaneously the sport is perceived to impede business practices (Smith and Stewart, 2010). This implies a possible friction within the organizations between the motivations of the sport and the commercial interests. The coexistence of both interests are theorized to result in sport organizations being exposed to sponsors with various forms of commercialized agendas, in turn putting varying demands on the organization's internal MCS.

Since few studies have examined the interdependencies between intra- and interfirm control, and even fewer have looked at how different forms of interrelations affects an organization's MCS, we aim to contribute to this literature stream with our paper. In this study we aim to find out how various forms of interrelations in the form of sponsorship activities affect the internal MCS at sport organizations. We draw theoretically by the framework of Merchant and Van der Stede (2003) on result, action, personnel, and cultural control in order to analyze mutual influences between the clubs and their sponsors. For this purpose, we have two research questions. The first one seeks to identify the management control practices used by sport organizations to handle sponsorship activities:

1. What management control systems are used by sport organizations to handle sponsorship activities?

The second question is about how the various forms of sponsorship activities affect the internal MCS:

2. How do varying sponsorship collaborations characterized by different needs for integration influence internal management control systems of sport organizations?

In order to answer the questions a multiple case approach is applied in the context of Swedish elite hockey clubs and their sponsors. The four clubs in the study have been chosen specifically for their differences in working with sponsorship activities. Given the scope of the study, we have focused on the employees and managers working with partnerships, which mainly comprise of the sales organizations and top management.

This paper consists of five main parts. The *first* and upcoming section provides a literature review on the theory relevant to the study, and the theoretical framework to be applied. The *second* section goes through the methodological research process that has been chosen, and what implicates it has for the quality and interpretation of our results. The *third* section is the empirics, where we present our data which serves as basis for the analysis. The empirical section comprises of two parts: the characteristics of the partnerships followed by the control elements identified with the help of the theoretical framework. In the *fourth* section, the data is analyzed on basis of previous research. The *fifth* and final section summarizes our main findings and suggestions for future research.

2. Previous research

In this section relevant literature for answering our research question will be reviewed. It begins with a presentation of previous research on interrelations between inter- and intrafirm management control. This is followed by a description of a framework that considers MCS as a set of several control elements. Subsequently, literature on the unique aspects of sport organizations is presented. In the final section a description of how theory will be applied is provided.

2.1 Interrelations between Inter-/Intrafirm management control

Historically research within management control systems has focused on the role of control systems and accounting within organizations. See, for example, Otley (1994). The focus used to be on controlling people within an organization by the means of hierarchical methods of control. During the last few decades, researchers have shown increased interest in management of relationships between organizations. Otley (1994) and Hopwood (1996) were early observers of the importance of inter-firm relationships, with Hopwood including networks of organizations in his study and raised questions about how network interdependencies affect planning, budgeting and control (Hopwood, 1996). Together, these influential papers set a new direction within accounting and management control research, and the body of literature on inter-organizational relationships has grown ever since. This literature stream is to a large extent independent from the broader stream of research focused on intrafirm control systems and accounting. Furthermore, few studies take into account the impact of inter-firm relationships on intrafirm MCS and accounting. (e.g., Carlsson-Wall et al., 2011; Håkansson and Lind, 2004; Mouritsen et al., 2001; Thrane and Hald, 2006). As such, there is an emerging literature stream, straddling the boundaries of interfirm and intrafirm MCS, that there are opportunities to develop.

Previous research that has touched this boundary and indicated that inter-firm and intrafirm practices can influence each other, have mainly focused on the field of management accounting, and cost management in particular. Examples of studies include Mouritsen, Hansen and Hansen (2001) and Seal, Cullen, Dunlop, Berry and Ahmed (1999) who showed that inter-firm management accounting control practices can lead to adoption or adaptation of intrafirm control systems. Other studies show how internal practices can influence the usage of controls in inter-firm relationship management (Angdal and Nilsson, 2010; Fayard et al., 2012; Kajüter and Kulmala, 2005). Furthermore, intrafirm control systems can either constrain or facilitate interfirm control systems and collaboration. An example is Nicolini et al. (2000) that found evidence that the lack of reliable cost data on an intrafirm level constrained the introduction of target costing in a supply chain. Conversely, studies by Kajüter and Kulmala (2005) and Coad and Cullen (2006) show evidence that internal capabilities and processes can facilitate the implementation of management systems at the interfirm level, in the form of open book accounting in the former and interfirm cost management techniques in the latter.

2.1.2 Intra- to interfirm influences

Previous research has looked into how internal management control systems affect interfirm relationships. One example is provided by Van Veen-Dirks and Verdaasdonk (2009) who looked at how internal MCS affect governance in an interfirm relationship by examining a supply chain. Their findings indicated that the internal MCS was not consistent with the interfirm relationships and had to be adjusted accordingly. Another example is Håkansson and Lind's (2004) findings of overlapping accountability within a firm, where the performance dimensions of their customers affected the internal incentive systems. Studies like these present the idea that internal MCS influence the management of, and can give an advantage in setting up and controlling, interfirm relationships. Other studies have found similar results in adjacent fields, examples include Kale et al. (2002) and Schreiner et al. (2009) who use the term alliance capabilities, which are internal capabilities to communicate, coordinate and bond with partners. Furthermore, Whipple et al. (2015) and Zacharia et al. (2011) find support that internal competencies give advantages in managing interfirm collaborations. Examples of such internal competences include processes to identify appropriate partners and collaborations, manage collaboration, resolve conflicts and learn from the experiences.

2.1.3 Inter- to intrafirm influences

There are several studies that show that interfirm practices affect events on an intrafirm level in particular. Mouritsen et al. (2001) details how the use of open book accounting led to the development of new competencies at an intrafirm level. Dekker (2003) details how Sainsbury´s use of a supply chain cost model led to suppliers conducting internal cost analysis. Other studies also document the influence that relationships with business partners have on internal costing practices. Examples include Carr and Ng (1995) and Angdal and Nilsson (2010). Furthermore, McFarland et al. (2008) described what is termed "supply chain contagion", that elements from one relationship are used in other relationships in the same supply chain. Similarly, Reusen et al. (2015) find that elements of MCS spread between relationships in a supply chain through imitation.

While studies have identified these influences on cost management practices, less focus has been put on effects on management control, even though several researchers have recognized the existence of interrelations (e.g., Carlsson-Wall et al., 2011; Cuganesan and Lee, 2006; Håkansson and Lind, 2004; Thrane and Hald, 2006; Tomkins, 2001). Exceptions to this include Thrane and Hald (2006), who found evidence that inter-organizational controls feed into the processes of organizations inside a supply field and Carlsson-Wall et al. (2011) who recognized that interfirm controls affected the intrafirm practices in elderly care organizations. Contractual agreements with a partner are also expected to influence internal MCS by adopting performance dimensions that are relevant in fulfilling the agreements (Dekker, 2016). In a similar vein, Cuganesan (2006) describes how intra- and interfirm MCS are expected to interact over time. He showed the co-evolution of controls on internal and intrafirm levels. The case company introduced intrafirm controls and more detailed performance measurement on an intrafirm level that resulted in more detailed contracts with suppliers. Furthermore, Dekker (2016) argues that the interrelations between intrafirm and interfirm control systems are likely to be more extensive for firms that engage in collaborations over time.

The studies mentioned clearly show that internal MCS are expected to be affected by interfirm relationships. However, very few of these studies have methodologically set out to identify and analyze interrelations between intra- and interfirm MCS. As such, there is a potential to contribute to this literature stream by explicitly looking into and analyzing the effects of interfirm relationships on internal control systems. Furthermore, even fewer studies have simultaneously examined how different forms of interrelations affects an organization's MCS. The prior studies have focused on either a single dyadic relationship (Carlsson-Wall et al. 2011; Mouritsen et al, 2001), or on supply networks (Cuganesan, 2006; Thane and Hald 2006), and put little emphasis on connecting the effects on MCS to various forms of relationships. As such, there is an opportunity to contribute to the literature stream by isolating the effects that different forms of relationships have on internal MCS.

2.2 The elements and components of Merchant & Van der Stede's framework

In order to analyze the effects on internal control systems by interfirm relationships a broad perspective on MCS will be used. The reason is to capture both formal and informal controls to get a complete picture of organizations that usually use a number of control systems. (Malmi and Brown, 2008). Taking the broad view on MCS enables an understanding of how control elements work in conjunction and how control elements of different strength can balance the MCS as a whole (Sandelin, 2008; Malmi and Brown, 2008). Furthermore, as previous research has not extensively identified influences, a broad approach is useful as it minimizes the risk of overlooking control forms that are influenced. Based on this the framework by Merchant and Van der Stede (2003) is deemed useful as it incorporates both formal and informal control elements. The framework consists of four control elements: results, action personnel controls and cultural controls.

Result controls aim to control employees´ behavior by causing the employees to be concerned about the outcomes of their actions. Furthermore, these controls are only aimed at getting employees to take the right actions to produce desired results, employees are empowered in the sense that they can choose which actions to take (Merchant and Van der Stede, 2003) There are four steps in the implementation of result controls. The first is defining performance dimensions, which set the goals for the employees and should be in line with the organization's objectives as employees are likely to work towards them irrespectively of them being in line with objectives or not. The second consists of measuring performance, which entails defining the measures and the related time period. The measures can be linked to rewards and be either financial or non-financial. The third step relates to setting performance targets relating to the goals and corresponding measures that has been set. Targets allow employees to interpret their performance and defines what they should strive for. The final step concern rewards and punishments, that monetary or non-monetary and provided by the organization (e.g. bonuses) or intrinsically by the individual in question (e.g. embarrassment). For result controls to be effective and evoke the intended behavior, managers need to be aware of what results are desired and set goals congruent with this and can be measured effectively, at the same time as the individual has to be able to affect the result s/he is measured on.

In contrast to result controls, actions controls aim to guide employees to perform actions that are desired by the organization. There are four basic forms of action controls; behavioral constraints, pre-action reviews, action accountability and redundancy (Merchant and Van der Stede, 2003). The first, behavioral constraints aim to prevent employees from doing things they should not, examples include locks and passwords and limitations on decision-making authority. Pre-action reviews involve approving, disapproving or modifying action plans of employees. Examples include requiring approval for large expenditures and review of proposed budgets in the budgeting processes. Action accountability aims to make employees accountable for their actions by defining acceptable actions, communicating the definitions, observe or track, and reward good action or punish deviations. Communication can be in the form of rules, policies or codes of conduct, or in oral form. The final basic form, redundancy is used to raise the probability of a task being accomplished by assigning more employees or machines than is necessary. Limitations of action controls are that managers need to know what actions are desirable and have the ability to make sure that the actions occur as intended (Merchant and Van der Stede, 2003).

Employees naturally tend to control and motivate themselves, personnel controls reinforce this tendency. (Merchant and Van der Stede, 2003). There are three main methods of personnel controls. The first is selection and placement of employees which is vital, finding the right person for the right position both increases the likelihood of tasks being performed well and avoids costs associated with hiring someone of poor fit. The second is training, where the skills of employees are improved in order to help them do a good job. Training can be performed through formal training programs, as well as informal ones, such as employee mentoring. Finally, job design and provision of necessary resources gives the resources needed to perform a task and assigns the right amount and complexity of task to be performed (Merchant and Van der Stede, 2003).

Cultural controls are based on a group's' norms and values and aims to encourage the employees to mutually monitor each other through group pressure. (Merchant and van der Stede, 2003). There are many ways to shape organizational culture. Merchant and Van der Stede bring up five important methods; codes of conduct, group rewards (tying rewards to group or company performance), intra-organizational transfers (having individuals socialize throughout the organization and form identification with the organization as a whole), the physical and social arrangements (shared vocabulary, design of office plan) and finally the tone at the top (having managers act in line with the intended culture. (Merchant and Van der Stede, 2003). Culture controls can mitigate all control problems, primarily lack of direction and personal limitations (Merchant and Van der Stede, 2003)

Control systems can be either tight or loose, tight meaning that it is highly likely that an individual will act in line with the organization's objectives. All control types can provide tight controls but it is most often achieved by using multiple control types. Using multiple control types can fill gaps through overlapping or reinforcing each other (Merchant and Van der Stede). On the other hand, loose control systems can be beneficial in order to avoid harmful side effects of erroneous controls. The reasoning behind this is that managers may have too little knowledge of the relationship between a control and the organizations objectives and therefore cannot implement controls effectively (Merchant and Van der Stede, 2003).

2.3 Unique aspects of sport organizations

There are several aspects of managing sport organizations that make them good subjects for analyzing the effects of various types of partnerships on internal MCS. Sport organizations are becoming more commercialized and revenue from sponsorship partners are becoming increasingly important (Verity, 2002; Cornwell et al., 2005). Furthermore, there is a shift within sponsorship, from being driven by philanthropy to being driven by commercial reasons. Income from these partnerships are an important revenue source for the sport organizations which make them an integral part in their operations. Moreover, sport clubs are exposed to, and have to balance, multiple values stemming from both sport objectives and business objectives. As a result, sport organizations are likely to be exposed to various forms of partnerships on a frequent basis. This means that the MCS of sport organizations are likely to be influenced by the partnerships in multiple ways which provides the possibility of looking into the effect of interfirm relations on internal MCS, and isolate the effect of different types of partnerships.

2.3.1 Sponsorship activities

In order to get a better understanding of the various types of partnerships that sport organizations engage in, previous literature within the field of sponsorship will now be reviewed. Sponsorship activities are in essence inter-organizational relationships. Cornwell and Maignan (1998) argue that sponsorship foremost involves two main activities; firstly, an exchange between a sponsor and a sponsee (of a fee to the sponsee and the right to associate itself with the sponsee to the sponsor) and secondly, the marketing of the association by the sponsor. Crompton (2004) further builds on the logic of exchange between the sponsor and the sponsee arguing that the central concepts underlying sponsorship is exchange theory. A part of this necessitates that the resources offered by each party must be equally valued by the countering parties (Crompton, 2004). Evaluation of the trade-off between what will be gained and what will have to be given up can then be expected by managers.

Previous studies on sponsorship have commonly focused on sponsorship through the lens of exchange theory, of which the study by Crompton is a good example. Furthermore, the literature has to a large extent also used the sponsor as the focal point of the studies when it comes to MCS (Thjömöe et al, 2002; Cornwell and Maignan, 1998). However, studies on sponsorship with a focus on the sponsee are scarce.

Historically, sponsorship has often been seen as a philanthropic activity (Crompton, 2004; Thjömöe et al, 2002), often resulting from the personal interest of senior management, rather than being based on the potential benefits for a company (Crompton, 2004). Sponsorship has moved away from being philanthropic activity to revolve more around commercial aspects as well as creating strategic partnerships (Verity, 2002; Cornwell et al., 2005). As the usage of sponsorship matures, it is also anticipated that more sophisticated control systems for managing the sponsor activities will be used by organizations (Thjömöe et al, 2002; Cornwell and Maignan, 1998). Further evidence on this is given in Winand et al. (2010) where as a result of the commercialization trend, sponsors, among other stakeholders, put pressure on sport organizations to manage their organizational performance better and therefore requires the organizations to be more performance oriented. As such, there are several indications that more formalized controls can be expected to be adopted as a result of the commercialization trend.

The trends in sponsorship indicate that partnerships will affect control systems, both in the sponsor and in the sponsee. This is a clear link to our study that examines the effects of interfirm relationships on internal MCS, more sophisticated and formalized control systems are expected to be adopted as a result of sponsorship partnerships of more commercial nature. Thus, the perspective on sponsorship in particular can be used to identify effects of different types of partnerships on internal MCS.

2.3.2 Ambiguity in managing sport organizations

Since the study aims to find out how sponsorship activities affect management processes within the sport organizations, theory on previous research within the field of management in sports will be reviewed in this section. Extant research in accounting and management control related to sport organizations has largely focused on football clubs and mainly the financial performance of these, see for example Hamil and Walters (2010). Even though researchers argue that sport organizations are becoming more business-like, empirical studies of how sport organizations use accounting tools, such as budgets, are scarce (Jeacle, 2014).

Smith and Stewart (2010) argued sport organizations are ambiguous when viewed from a management perspective, as sport has been perceived as impeding business practices while at the same time, sport organizations can be seen as a standard business. The authors found that in many professional sport organizations, the goal of winning is prioritized over financial performance. Furthermore, as sport organizations become more commercialized the view of these entities being non-profit associations has shifted towards them becoming more business-like corporations (Robinson, 2008). Income from commercial sources has become more important for sport organizations and may constitute more than half of total revenues, which may be a contributing factor to the commercialization trend (Enjolras, 2002). In addition to this shift, sport organizations are also exposed to multiple values, goals, and expectations stemming from various groups within and from outside the organizations. (Chelladurai, 1987; Trail & Chelladurai, 2002; Washington & Ventresca, 2004). Senaux (2011) focused on institutional logics in sport organizations, and found several logics coexist in sport organizations. He found that French football clubs had changed from not only being characterized by traditional values connected to sport objectives and not-for-profit values, but also becoming characterized by professionalism where commercial values dominate and the sport is seen more as entertainment. The author proposed that this commercial logic had not entirely replaced the sport logic, but rather had been added to the existing institutional context. Furthermore, opposing logics, sport/not-for-profit and commercial logics, was a contributing factor to hindering implementation of management processes (Faure and Suaud, 1999, in Senaux, 2011). Senaux (2011) did not provide a definition of the sport logic. However, in a study by Foster et al. (2006), sport was found to be associated with values such as winning, beating the other team and channeling the passion of fans. In contrast to this, studies within institutional theory that have identified a 'commercial logic' have found that it is connected to notions such as efficiency, control, predictability, calculation, measurement and reports (Amans et al., 2015; Ezzamel et al., 2012; Reay and Hinings, 2009).

The existence of multiple logics in sport organizations and the trend of them becoming more business like indicates that the sport organizations need to handle various influences through their MCS. Furthermore, the values present opportunities for finding various types of partnerships as the clubs are attractive to several types of partners, the sport values will likely attract the more philanthropic partner while the emerging business nature will attract partnerships based on commercial values.

2.3.3 Connecting the sponsorship and sport organization literature streams

The emerging trends in sponsorship and management of sport organizations make them suitable subjects for studying the effects of inter-organizational relationships on internal MCS. Firstly, there are the trends in sponsorship, where strategic partnerships are becoming more common. As mentioned, more strategic or commercial partnerships are expected to demand more sophisticated control systems of the sponsors. Secondly, the literature stream on management of sport organizations suggest a coexistence of commercial and sport/not-for-profit values within the organizations. This gives an indication that partnerships with sponsors can take several forms. On the one hand more philanthropic partnerships can be expected to be related to the sports/not-for-profit logic and on the other, the commercial logic would be connected to strategic partnerships. The logics are expected to co-exist within the sport organization, and sponsors are expected to be dominated by either one of the logics in their partnerships. As such, the sport organizations can also be expected to be exposed to both types of partnerships at the same time.

Furthermore, as commercialization is an ongoing trend for sport organizations, different organizations are likely commercialized to varying degrees and thus exposed to commercial partnerships to various extents. A club that has progressed far in commercialization will likely attract more commercially driven sponsors than a club that is still highly influenced by the sports logic. This provides an opportunity to evaluate the MCS inside the sport organizations to identify the effect of partnerships, as well as an opportunity to draw parallels and find differences between organizations.

2.4 Theoretical framework

This thesis applies a broad perspective on management controls through the framework of Merchant and Van der Stede (2003). However, as this framework focuses solely on internal controls the framework will be complemented by findings from research on sponsorship activities and sports organizations. By doing so, it is possible to theorize the effect that interfirm relationships have on internal control systems.

The framework by Merchant Van der Stede can be used to look at management control systems as a whole in the entirety of the organization. As this study examines the effect of inter-firm relationships, in the form of sponsorship collaborations, on intrafirm control systems, the application of Merchant and Van der Stede will be limited to the parts of the organization that are directly involved and/or affected by these relationships. This is expected to primarily be the sales department and top management.

Judging by the previous research streams on sponsorship, the organizations are expected to work with different types of partnerships. As mentioned above, the sponsorship literature indicates a development from philanthropic to strategic partnerships. This means that sport organizations are likely to be exposed to partnerships demanding various degrees of strategic integration, ranging from purely philanthropic to entirely strategic. As such, the types of partnerships will be isolated from each other and analyzed by using Merchant and Van der Stede's (2003) framework.

With a basis in the research on sport organizations and institutional logics, opposing values within sport organizations are expected to coexist within sport organizations in the forms of a sport/not-for-profit logic and commercial logic. Drawing on institutional theory (Amans et al, 2015; Ezzamel et al, 2012; Foster et al, 2006; Reay & Hinings, 2009), the sport/not-for-profit logic is associated with values such as winning, passion for and identification with the team, while the commercial logic is connected to values such as financial outcome, measurability and control. This means that different logics likely support different types of partnerships, in turn putting varying demands on internal control systems. Philanthropic partnerships are hypothesized be more associated with the sport/not-for-profit logic while strategic partnerships are likely to be more associated with commercial logic. As a consequence, the sport organizations are expected to be exposed to a range of different types of partnerships, in turn putting varying demands on internal MCS. As such the framework of Merchant and Van der Stede (2003) will be used to identify the specific controls related to the separate types of partnerships, to the extent that these exist.

2.4.1 Expectations of effects on control systems

With the main streams in the sponsorship literature pointing to the need for more sophisticated control system in partnerships of more commercial nature (Thjömöe et al, 2002; Cornwell and Maignan, 1998), control systems are expected to be more formalized and extensive for partnerships with high strategic integration compared to partnerships of more philanthropic nature.

Partnerships that demand a low degree of integration are mainly expected to revolve around the sport itself, as they are driven by philanthropic rather than commercial interests to a greater extent, and thus also require less sophisticated control systems. To deal with philanthropic sponsors, the sport organizations are expected to use traditional sales management. In terms of result controls, an emphasis is likely put on sales targets that are set through a budgeting process. Furthermore, performance measurements of sales targets are expected on a frequent basis, likely tied to monetary rewards in order to create motivation for the sales staff. Conversely, the action controls are likely to be less emphasized since the sales of philanthropic partnerships is expected to be fairly standardized, requiring little guidance, and allow for high degrees of autonomy. Personnel and cultural controls may be affected by the dominance of the sports logics in philanthropic partnerships. This may influence the organizations to select personnel with a basic knowledge of the sport in order to be able to connect with the partners who are likely very passionate for the team. As for cultural controls, explicit controls are not expected to be found but rather be based on an informal environment where feelings of belonging to the (office) team is high, with the sport as a center of everyone's attention.

In contrast to partnerships demanding low integration, commercial motivations are expected to be dominant for partnerships demanding high integration. This would also mean that more sophisticated control systems influenced by the partnerships are likely to be found within the sport organizations dealing with more collaborative partnerships. Looking at the first control element, results controls, these are expected to be highly influenced by the interfirm relationships and tied to the demands for business results by the partners with common goals between the partner and the sport organization. Furthermore, this is likely to be followed up and evaluated frequently in a formal process. Similarly, action plans are anticipated to be more extensive based on the actions needed to fulfill the requirements of the partnerships. Furthermore, behavioral constraints or pre-action reviews are likely to be used in order to limit the decision making authority of individuals concerning decisions of high value to the sport organization or partnerships. Personnel controls are also expected to be different. As partners follow a commercial agenda, the job design needs to reflect those demands where training is carried out in order to handle and satisfy these partners. Finally, as commercial interests dominate these kinds of partnerships, cultural controls are expected to play a non-existent role.

3. Method

3.1 Empirical Method

Since relatively few studies have looked at how inter-organizational relationships affect the internal structure and use of management control systems, it is suitable to apply broad research questions (Dekker, 2016). There is also a lack of previous research within sponsorship activities from the perspective of sport organizations, which further justifies a broad approach. Eisenhardt (1989) recommends a qualitative research approach under such conditions. Case studies are preferable when there is a need to acknowledge how contextual factors influence the research subject, in our case how external relationships shape the design and use of internal management control systems (Merriam, 1994). Therefore, a qualitative case study approach was chosen as the empirical method.

Choosing between conducting single or multiple case studies is generally a trade-off between depth vs. generalizable results (Eisenhardt and Graebner, 2007). However, according to Aaboen et al. (2012), single cases run the risk of creating unique results only valid under the circumstances and conditions of which they were researched. Another advantage of multiple case design is that, given enough variety between phenomenon and contexts, it allows for a greater identification of the interfaces between them and how they interact (Aaboen et al., 2012). Furthermore, multiple case studies are preferred if one has the resources to do so, acknowledging the time-consuming nature of such studies (Yin, 2014). Since the teams working with sponsorship activities at sport organizations are rather small, consisting of 3-5 people, we expect little depth is sacrificed in order to create a larger basis for generalization, hence opting for a multiple case study design. Researching multiple cases provides an opportunity to cover different types of conditions that might exist and differentiate the units under analysis, which is hypothesized for sponsorship activities with various levels of strategic integration (Eisenhardt and Graebner, 2007). In an effort to understand why and how sponsorship activities affect internal MCS design and use, we go beyond the individual sport organization by capturing various sponsor perspectives. Although capturing all unique perspectives of all counterparts impacting the phenomenon is practically impossible, we make an effort to capture the ones believed to be most influential, thus increasing the explanatory power of our results (Aaboen et al., 2012).

Eisenhardt (1989) recommends using four to ten cases that have contrasting characteristics. Such a data set enables the trade-off between having a large enough volume to build theory without it becoming too overwhelming (Eisenhardt, 1989). Yin (2014) also recommends two to ten cases dependent on whether or not similar or contrasting results are predicted. The four sport organizations in our study were deliberately chosen because of their difference in handling sponsorship activities and the results further nuanced by conducting 5 interviews with different sponsors.

3.2 Research approach

Choosing between a deductive or inductive research approach depends on whether the aim of the study is to use data to test existing theory or to build new theory. The deductive approach implies using a preset theoretical framework to test predefined hypotheses whereas an inductive approach uses empirical observations, detecting patterns to produce theory (Eisenhardt and Graebner, 2007). Since there is scarce previous research both within the interrelations between inter- and intrafirm control practices (Dekker, 2016), and within the sport setting in general, a deductive approach seemed unfeasible.

In order to get a sense of the current state of sponsorship activities within sport organizations, we started the data collection phase by carrying out three contextual interviews, alternating between data collection and data analysis. This process was characterized as inductive (Eisenhardt and Graebner, 2007), gathering high-level data to help us narrow down our research focus. Two consultants in the field gave us insights to the current shift taking place in sponsorship, with the move from traditional philanthropic motivations to a higher level of strategic integration. We then interviewed the chairman of a large sport organization to get a better understanding of the operational challenges facing them as a result.

Our initial focus was to explore the nature of sponsorship activities through the lens of management control in inter-organizational relationships. However, after our first data collection, we realized such theoretical scope would become too narrow because of the transaction characteristics present. Therefore, we shifted towards a broader, more holistic view of internal MAC practices and how they are influenced by interfirm collaboration. This process of continuously evolving the theoretical framework side-by-side with data collection is called abduction (Dubois and Gibbert, 2010). We also had to reconsider our empirical case, moving from a single to a multiple case study, an advantage of the flexibility an abductive process brings with it. Hence, our overall research approach can be described as abductive, with sub-phases alternating between deductivity and inductivity (Dubois and Gibbert, 2010).

3.3 Description of cases

The case organizations included in this study are all participants in the highest ranked hockey league in Sweden, SHL, and are some of the most well-known sport organizations in Sweden. These particular organizations have been chosen based on differences in their ways of working with sponsorship, which makes it possible to find contrasts and similarities between them, as well as for their differing histories and performance. All clubs are organizations spanning multiple divisions, ranging from the hockey team and its supporting staff to sales organizations and marketing departments. As this is the case, the analysis of MCS will be limited to those applied in the departments directly involved in partnerships, which mainly are the sales organizations and top management. The clubs have been anonymized and will be referred to club A, B, C or D.

Club A has its roots in the 1920's and started its hockey division in the 50's. It is the smallest of the case organizations in terms of revenue. During the 14-15 season total revenues totaled between 70-80 MSEK (Club A Website, 2015). Furthermore, it is situated in the smallest municipality of the participating organizations, with less than one tenth of the inhabitants of the largest municipalities. The club also has the least heritage of clubs in the study, by having played in the highest division a total of 10 seasons with no league wins. The employees involved with sponsorship activities are sales staff and the manager of the sales department.

Club B in its current form dates back to the 1970's but the hockey organization has its roots in the 40's. The club has yearly revenues amounting to roughly 150-160 MSEK (Club B, 2015), which is around twice the amount of club A. The club has participated in the highest league for 29 seasons, and won four times. The club is situated in a municipality with around three times the amount of inhabitants of the municipality where club A is situated. Club B has set up its organizational structure in a similar way to Club A, with a sales department and manager responsible for all sponsorship activities.

Club C was founded in the 1930's and started its hockey division a decade later, in the 40's. The club is situated in a municipality measuring more than four times the size of the next largest in terms of inhabitants (Club B). Yearly revenues amount to roughly 130-140 MSEK (Club C, 2015). The Club has participated in the highest league 44 times, which is the most out of the four case organizations, and won the league four times. The club has a slightly different organizational structure compared to the previous clubs. Although the sales department handles the contact with most sponsors, they have also hired an employee at the marketing department to be in charge for business development.

Club D was founded as early as in the early 1910's and started its hockey division late in the 30's. The club is situated in a municipality of similar size as Club B. Yearly revenues total in the range of 140-150 MSEK (Club D, 2015). The club has participated in the highest league 38 times, of which 13 have been won. As such, it is one of the most successful ice hockey clubs in Swedish history. When it comes to the organizational structure, Club D stands out from the other clubs in the study. Just as Club C, it has a regular sales department dealing with most sponsors and a separate business developer working outside that department. However, it has also created a joint collaborative platform centered around corporate social responsibility (CSR) for its larger sponsors. The business developer is responsible for dealing with the larger sponsor, and to run the operations of the collaborative platform, three employees have been hired and work in a separate department from the others.

In order to get the perspectives from the sponsorship partners we conducted five interviews with the clubs' sponsors. They were chosen for their differences in terms of size and the characteristics of the collaborations. Two of the sponsors were smaller in size and mainly engaged in exposure and network events, and the other three were some of the clubs' largest sponsors and engaged in closer forms of collaborations.

3.4 Data Collection

There are many possible data sources in qualitative case studies, including interviews, archival data, survey data, observations and ethnographies (Eisenhardt and Graebner, 2007). Interviews are especially suitable when the object is to gather rich empirical data (Bryman and Bell, 2007), as in our case. Our main source of data consists of 20 in-depth semi-structured interviews, conducted over the period between March and May 2016 in different cities in Sweden. The first three interviews were of contextual nature that provided a better sense of sponsorship as a phenomenon, its challenges, and in the end allowed us to narrow down our research focus. Four elite hockey clubs in Sweden were chosen for their inherent differences in sponsorship approach with the help of insights from the CEO of the Swedish Hockey League (SHL). Two to four interviews were held with different individuals at each club, totaling twelve interviews. Additionally, five interviews were conducted with sponsors of varying size and type of collaboration that captures the differences in approach between them. In total, 20 semi-structured interviews were performed, with length ranging from 25 to 90 minutes, averaging 60 minutes. We considered this to be enough in order to reach theoretical saturation, where incremental learning had been minimal had we added more cases (Eisenhardt, 1989). The majority of interviews were carried out on-site at the clubs' offices, however due to practical limitations, telephone interviews were conducted six times. Both authors were present during all, except for one, interview.

Income from sponsorship activities is the main source of revenue at the hockey clubs in our study, and therefore engages a wide variety of actors working for them. In order to limit bias, we interviewed highly knowledgeable people with diverse perspectives on the phenomena, as per recommendations by Eisenhardt and Graebner (2007). These included actors with a variety of functions at different hierarchical levels at the organizations, such as board chairmen, business developers, marketing managers, sales managers, sales staff and outside observers. Covering such diverse perspectives allowed us to get a thorough understanding of the activities, while at the same time ensuring more generalizable results.

The semi-structured method is suitable when more than one person conducts the interviews, as in our case (Bryman and Bell, 2007). One person was responsible for asking the main questions and the other made sure all relevant areas were covered by occasionally adding follow-up questions. A predetermined questionnaire designed to cover all parts of the theoretical framework was used (see Appendix), and was adjusted accordingly to the interviewee role, being either a sponsor or sponsee. The questionnaire was adapted depending on the interviewee's organizational role (Merriam, 1994), and the flexible structure allowed us to adjust in real-time to cover relevant topics and to get a conversation going. The questionnaire was further refined over the data collection phase, allowing for continuous adjustments in line with the theoretical framework.

Due to the native tongue of both the authors and interviewees', all interviews were held in Swedish. All interviewees allowed us to record them, as per recommendations by Merriam (1994). Recording the interviews allowed us to keep focus on the conversation at hand, without the need to take notes. After each round of interviews the main findings were discussed and summarized. Thereafter, the interviews were transcribed into Word, and used as basis for data analysis. To enable triangulation, we made use multiple data sources. Hence, the data from the interviews was complemented with information from the clubs' and sponsors' websites, as well as annual reports and other internal documents if the form of sales brochures.

3.5 Data Analysis

An advantage of the abductive approach is that it allows for a continuous iteration between data analysis and data collection. As more knowledge was gained during the data collection period, we could adapt and enhance the interview structure to enable a better identification of control forms. It also enabled us to identify if saturation was reached or if additional follow-up questions or interviews were needed.

Since the volume of data in case studies can often be very high, using a structured way of codification becomes necessary (Eisenhardt, 1989). Our chosen strategy for data analysis was within-case analysis followed by searching for cross-case patterns, as per recommendations by Eisenhardt (1989). After transcribing the interviews, we started by doing write-ups for each case, familiarizing ourselves with each one. This enabled us to sort out the relevant empirics for each case on a stand-alone basis. An advantage of such approach is that it lowers the risk of leaping to conclusions, as unique patterns emerge for each case before generalizing patterns across cases (Eisenhardt, 1989).

In the next phase we selected relevant categories to use when searching for similarities and differences between the cases, which is one tactic suggested by Eisenhardt (1989) when doing cross-case pattern analysis. This was done by coding all transcribed interviews by the four different control groups of the theoretical framework by Merchant and Van der Stede (2003): Result controls, action controls, personnel controls and culture controls. These were further segmented if they were directly related to a particular type of partnership, i.e. either more transactional ones or more collaborative. This allowed for identification of similarities and differences between, as well as characteristics of, partnerships. In the end, the coding allowed us to create a table linking the various controls to the types of partnerships we had identified.

3.6 Research Quality

3.6.1 Reliability

The reliability of a study is concerned with the extent that the results are repeatable (Bryman & Bell, 2007). Another way of putting it is the absence of random errors, i.e. if the study was repeated by using the same method as previously outlined, the results would end up the same (Yin, 2009). One way of enhancing transparency in the research process is to gather the collected information in a case study database. Since all of our interviews were recorded, they have been stored digitally and have thus been saved for future references. In addition, the transcriptions and the templates for the two versions of interview questions have also been stored.

According to Trost (2010) there are four key components that help ensure the reliability of a study: *congruence*, *precision*, *objectivity* and *constancy*. *Congruence* refers to the similarity of questions asked to interviewees in an effort to measure the same phenomena. Excluding our first three contextual interviews, we used one template of questions for the interviews with the clubs and another template for the sponsors. Although we made slight adjustments to the first template early on, these were minor and only intended to enable us to delve deeper into the various topics in future interviews. All in all, no changes were made to the basic structure of the interview questions. *Precision* in the research process has been made possible by our recordings of interviews followed by the transcriptions. One advantage of having both authors present at all interviews is that it raises the *objectivity* of the study. None of the authors have much personal interest in ice hockey or in any of the clubs, which also lowers the risk of impeding objectivity. *Constancy* refers to the extent that the specific timing of the study affects the reliability of its results. Since institutional theory is concerned with explaining how behavior is affected by external institutional pressures, constancy might become affected by certain events, specific to the time window of the study. During the time period of the interviews, all but one club had finished its season, which should lower risk of external factors influencing the reliability of our study.

3.6.2 Validity

Validity refers to whether the results obtained correspond to reality (Merriam, 1994). One way of assessing the validity is to divide it into three components: *internal*, *constructed* and *external* validity. These three components are interconnected, implying that external validity can only be achieved by having both internal and construct validity (Gibbert et al, 2008).

The *internal validity* refers to the causality between values and results, which means how well the results correspond to what was intended to measure (Merriam, 1994). The qualitative research method makes it challenging to achieve sufficient reliability since the researchers' own perceptions of reality might interfere with their ability to interpret and analyze data in an objective way (Yin, 2009). As a consequence, it is important to strive for high internal validity by means of adapting careful procedures the data analysis phase. We made sure to makes use of pattern matching, be comparing patterns emerging from the empirics with predicted or previously established ones. Furthermore, all quotes were crosschecked with the transcriptions in order to make sure that a truthful picture have been observed and portrayed. In addition, we made sure to discuss and compare the findings of each interview to make sure there were no misinterpretations.

Applying appropriate measurements are important in order to ensure that what is actually studied corresponds to what is intended to be studied (Yin, 2014). This is referred to as *construct validity*. Yin (2014) suggests three ways of improving construct validity: triangulation of data sources, using a chain of evidence, and to continuously have relevant informers review the study during the study. Triangulation was made possible by using multiple sources of data in the form of information from the organizations' websites and internal sales documents, in addition to the interviews. We have sought to establish a chain of evidence to allow the reader to follow the process from data collection to analysis, by structuring the empirics in line with the theoretical framework. However, since we have used institutional theory to identify influences on MCS, we do acknowledge that other logics could be at play, which is why we have sought to control for during the process. Finally, we have asked interviewees for clarifications during follow-up communications in order to avoid any misunderstandings, and our tutor has reviewed the logic of our process throughout the research period.

External validity concerns the generalizability of results (Yin, 2014). Even though case studies rely on analytical generalization rather than statistical generalization, the latter can be improved by conducting a multiple case study compared to a single case study (Eisenhardt and Graebner, 2007). As multiple case studies allow for cross-case analysis, the risk of finding idiosyncratic results are lower compared to singe case studies. The multiple case design allows us to get more generalizable results of how MCS in sport organizations are affected by various external sponsorship relations, and increases the likelihood of being applicable to sports clubs in general.

4 Empirics

The empirics will describe the different forms of partnerships found at the sport organizations and the control elements, as defined by Merchant and Van der Stede (2003) of the clubs and collaborations' MCS. This section starts with the presentation of partnerships, which provides an understanding of the different forms of partnerships and the characteristics that define them. The second section presents the control elements used by the sport organizations and its collaborations; results, action, personnel and cultural controls.

4.1 Partnerships

In order to understand the way different forms of collaborations affect the internal MCS, it is important to get a sense of the different forms of partnerships that exist in our study and also, the main motivations for engaging in them. To start off, there is a brief description of how sponsorship activities are carried out in the context of Swedish elite hockey clubs, followed by looking into the main characteristics of partners with low strategic integration and high strategic integration respectively.

Swedish elite hockey clubs offer a variety of products, services and different forms of value-adding activities to their partners. These offerings roughly range from low to high price as follows: single tickets, seasonal seats, access to partnership networks, lounges, events, exposure rights, leadership courses, custom-made business- and/or CSR projects. There are a variety of exposure rights, the most frequently used ones are smaller arena signs, signs on the ice rink, logos on team jerseys, and the right to use the club's partnership logos in one's own business. The clubs have product catalogues to show potential partners what they offer, and most often they are used as a smorgasbord, where partners get to choose a mix of the offerings in order to reach a certain overall price point. These price points are labeled according to traditional sport terms, usually ranging from bronze, followed by silver, gold, platinum, diamond and up to main partner-level.

There are very big discrepancies in terms of the size of the partners and how much they end up paying. Although a very rough approximation, a typical club in our study has around 400 smaller partners and 10 larger ones. Although there are variations, smaller contracts range from 20.000 – 500.000 SEK, and big ones range from 0.5 - 4 Million SEK. Traditionally, 3-4 employees at sales departments sell partnerships, including the sales manager. Since the vast majority of these contracts are with small sized partners, a typical salesman has around 100 customers to take care of. The normal routine of a sales process is outreach work: the salesman contacts the potential partner, usually by phone, and pitches an offer. This is followed by meetings and negotiations.

4.1.1 Partnerships with low strategic integration

In line with our expectations, smaller partners are generally more interested in the performance of the team, than driven by business intentions. This is not to say that the business side doesn't matter, it still does, but it is usually not the highest priority. Often, the smaller partnerships are more transactional in nature than collaborative. These include partners buying tickets, seasonal seats and small exposure signs in the arena. Although they get limited access to the clubs' partnership networks, the main motivation is not to increase their own firms' income. The same goes for the exposure signs; they are mainly used to show support for the team, and attracting new customers is seen as a potential bonus. As partners climb the sponsorship ladder they tend to become more interested in getting a return on their investment, however, the sport-logic still seems to prevail. One gold-level partner had the following to say:

"I am the one responsible for sponsorship activities at our firm, and I have an interest in ice hockey. […] I am not sure if my firm would continue our partnership with the club if I was to quit my job here." – Gold Sponsor, Club C

Sales staff at one of the clubs described how the sports interests of sponsors can manifest itself:

"I have a saying: Some firms become partners only to get the right to moan. /.../ When we were winning, they bragged about how they anticipated the success, and when we lose, it's the other way around. Then it's just for me to crawl down the foxhole, cover my ears and let them get it out of their system." – Salesman A, Club D

Getting access to a club's partnership network is the strongest business-driven motivation for a typical sponsor with low strategic integration. The idea is simple and effective: by connecting partners with each other through events and exhibitions, the club takes on the role as marriage bureau for its sponsors:

"We have gotten many new customers over the years by engaging with other partners at the club's events, trips and through the club's dedicated platform for sponsors at our level (gold and platinum)." - Gold Sponsor, Club C

Less integrated partners rarely make use of result and action controls in the forms of target setting, monitoring and evaluating the outcome of the sponsorship activities, which is in line with our expectations. Deciding whether or not the sponsorship activities have been fruitful essentially boils down to emotional reactions:

"Gut feeling decides whether they are satisfied or not. [...] It is related to how they feel treated by us at the arena, if the food tastes well, a smile goes a long way, and in the end the sport results matter." – Club Director, Club A

Another explanation as to why a majority of partners don't have any measures put in place is the difficulty in measuring these activities. The small-to-medium sized firms in this study do not have the necessary resources and knowledge to measure the value of the exposure rights. Hence, these firms are only left with the information that can be provided by the clubs themselves. However, what is surprising is that even the firms that do get such information from the clubs and measure its activities, do not use the information in any formal way to evaluate the partnership:

"We get information from the club that states how much time our logo has been shown on television. We also usually ask our customers why they came into contact with us, and pay attention to whenever they mention the club. [...] but no, I can't say that we use this information in any way when reaching a decision for future partnership collaborations." - Gold Sponsor, Club B

In short, partnerships with low strategic integration are dominated by a philanthropic motivations and a sports logic, just as theorized. Decisions are based on emotions influenced by informal relations with the sales staff at the clubs. Generally, the higher the sponsorship level, the more important it becomes to justify the engagements with business-value in mind. Even so, the almost complete lack of formal routines set by sponsors in the middle region of the sponsorship level was not anticipated. This indicates that the dominance of the sports logic over the commercial one, where return on investment is not deemed to be important enough to justify any formal means of evaluation, results in an overall lower effect from the partners on the clubs than had initially been anticipated.

4.1.2 Partnerships with high strategic integration

Just as expected, there are clear differences to the characteristics of collaborations and the motivations of the bigger partners, compared to the smaller ones. Although some variations between the four clubs in terms of the extent that they work with close collaborations was expected, the differences were larger than anticipated.

To start off, Club A does not have any extensive collaborative partnerships. Although their largest partners are mainly motivated by business logics, it is more in the form of transactional exchanges by means of traditional exposure methods. For example, the club's largest partner seeks to improve brand recognition by lending its name to the arena but doesn't require the club to do any detailed reporting, or to follow certain guidelines and action plans etc.

"Our arena partner has chosen this collaboration because of brand strategy. […] Every game they have around 20 guests here. They usually invite their customers to the factory by day, and then by night they go and watch hockey together instead of dining out." – Revenue Manager, Club A

None of Club A's partnership collaborations use any forms of formal target setting:

"We have never set any mutual targets for the activities with our sponsors, although we do recognize that there is a need for that in the largest contracts." – Revenue Manager, Club A

The characteristics of the larger collaborations of the three other clubs in the study are more in line with our expectations. Sales staff at Club B had the following to say:

"The telecom company that we work with wants to penetrate the regional market by selling more subscriptions in order to increase market share. They have a clear strategy of how to achieve this. That strategy is not so much about being exposed on a jersey or at the ice rink, but about activation with all of our visitors. […] They want to engage with our supporter club, and go outside our sponsorship agreement by communicating through other channels that they support us and that for every subscription sold, 200 SEK goes directly to our youth club. […] They have very clear strategic intentions in terms of specified

outcomes, but in addition to that there is also an operative part, where they specify how this is going to be achieved and what they demand from us." – Sales staff, Club B

According to the project leader at the media firm representing the telecom partner, there are two goals for the collaboration: To increase subscription sales in the region, both with consumers and firms, and to improve the hockey audience's' attitude towards the telecom company. A third-party firm measures the latter and numbers are reported to both Club B and the telecom partner. The sales staff at Club B also commented on the difference between working with such a strategically driven company compared to more traditional partners:

"For the traditional partner it's important to have a good relationship and insights. For them, it's important that we deliver sports results and that I check up on them regularly. [...] They want to feel recognized. However, if we compare this to our work with the telecom partner, then suddenly I am the one traveling to Stockholm and gets everything explained to me. I am no longer the one who has to explain. They clearly state what their purpose is, and then I tell them if we can do that or not, and asks for a rain check to present a suggestion based on our possibilities." – Key Account Manager, Club B

According to some of the largest sponsors to Club B, C and D, sports performance is of little to no importance in their collaborations with the team. Nevertheless, some large partners engage in these collaborations because of multiple intentions that still have some connections to the sport:

"Our main intention in supporting Club C is to help make our city a prosperous event-filled city all year around. We collaborate with other partners whose activations take place during the summer period, which is why ice hockey fits our strategy during winter times. [...] It is also related to HR management: many of our employees at the factories are fans of the team, and as part of our relationship with Club C, we can hand them out tickets during the season. In the end, they can enjoy it with their families. So there are multiple benefits." – Main Sponsor, Club C

Since the car company has a very large presence in Club C's region, many business activities have to be coordinated with multiple actors representing the company. For example, a car dealership provides the club with cars. In the contract it is also specified that whenever Club C releases pictures of the coach and players in an automotive context, it has to be the partner's car that is shown.

"It has happened that they release pictures with them driving our competitors' cars. Then I have to get into contact with them to correct that mistake. This happened a while back, and was caused by Club C employing new staff that didn't know what our contract stated. However, they do not seem to do those kinds of mistakes anymore." – Main Sponsor, Club C

One area that larger companies in particular are becoming more interested in is how the clubs work with corporate social responsibility (CSR). This can put pressures on a club, especially if the companies seek to use the partnerships as a platform for their own CSR practices:

"They ask us about our work practices and how our CSR strategy is laid out. Then I am honest and tell them that it is non-existent. We don't have the competencies or resources for it. […] I am not so sure that sports clubs should pursue CSR, it takes a lot of energy, knowledge and money to do so." – CEO Club A

In contrast to this, Club C and D have launched CSR activities as a way of creating new opportunities for its partners. The board together with the business developer at Club C decided to start a project to help over 600 children learn how to ice skate. In effect, the club could raise the sponsorship fees for some of its partners by having them support the project. Club D has gone one step further by completely changed its overall sponsorship strategy in order to build a long-term joint collaborative platform devoted to CSR with all of its main and official (one step down in terms of contract size) partners. A few years back, the club was in a position where it felt that it had already maxed out income from conventional sponsorship activities, so in order to increase its revenue a new strategy was needed. They have partnered with an international humanitarian organization in order to achieve the overarching goal of the platform, which is to work against social alienation in the club's region. One of its other partners, an insurance company, in an instant went from a conventional contract worth somewhere in the lower hundred thousands, to a multimillion contract:

"We had been developing our value system and CSR practices for a long time. So when Club D showed up and presented their idea for this collaborative platform, it fitted perfectly with our own values and CSR work." – Main Sponsor, Club D

The setup of the platform is in line with the expectation that highly integrated collaborative partnerships are run in a formal way with the use of a combination of result and action controls:

"We have a steering committee comprising of our main partners. They control the operations together with us, and set the business plans, action plans and follow-ups. It allows them to really control the work and make necessary adaptations so that it fits more in line with their own firm's objectives." – Vice Club Director, Club D

The official partners are part of a special activity group. When the business plans for the platform has been set, the activity group meets to decide how these partners can take part and strengthen these activities, which results in additional action controls. Although in the works, there currently is no formal way of evaluating the outcome of the platform's initiatives. Moreover, according to the CEO of the insurance company they also do not require Club D to use open book accounting of any sorts in order to make visible exactly how much of a sponsor's money that goes to the club, and how much that goes into the project.

To summarize, partnerships with high strategic integration are dominated more by a commercial logic, just as theorized. Nonetheless, there are great variations between the clubs in terms of both the closeness of collaborations and to what extent the commercial interests influence the interrelations. Most processes are formal and measured in detail, and seem to take on a more important role than the end results. Thus, we have identified that there is a difference between the level of collaborations between various organizations, as theorized. This might result in varying effects on the clubs' internal MCS from the various forms of partners in the study.

4.2 Control elements

4.2.1 Results Controls

The results controls include four steps: defining performance dimensions, measuring performance, setting performance targets and providing rewards and punishments. Result controls aim to control employees´ behavior by causing the employees to be concerned about the outcomes of their actions.

Defining performance dimensions

One of the most commonly monitored financial measures by all clubs is revenue from sponsorship contracts where the goal is to maximize revenue. Sponsorship revenue is one of the major sources of income, with advertising alone generating around one third of total revenue (Club B, 2015; Club C 2015;

Club D, 2015). Revenue growth is an implicit target for all clubs as it is set through the budget which is based on the previous year's budget and new opportunities.

"In the budgeting process we look at what we have left /…/ and what is reasonable next year based on current deals, and deals that have expired that may be interested in new and larger contracts" - Club Director, Club A

Sales targets are set in an overall budget given by management or the board which is then broken down to an individual level by the sales department:

"We get a budget that 'this year we have to pull in this amount, how do you four solve this?' Then I go through my body of customers and my colleagues through theirs..." – Salesman A, Club D

In two of the clubs, Club B and C, sales are further broken down into customer segments. This practice also exists at Club D, but with the difference that this is implicit and given by the separation of segments on different salesmen. Segmentation is done by type and size of partner.

For the more traditional and transactional partnerships the sales goals are dominant while more integrated and value driven partnerships also introduce other targets. Some of these targets are not explicitly defined by the clubs themselves but nonetheless has an influence on the actions of employees. In Club B, the telecom partner provides a kickback on increased sales, which in effect leads to that the person managing the partner actively undertakes actions promoting the sale of the partner's services:

"What I can do as a sales representative is to be active during the season and remind the (partner's) storeowners of the cooperation and how they can activate themselves…" – Key Account Manager, Club B

The same partnership also introduces non-financial goals such as the number of views on social media, the number of times the club has to mention the partner on social media, and number of attendees at events (Main Sponsor, Club B). This can be contrasted to a partnership, at the same club, that demands less integration but is a gold sponsor and thus a big partner for the club. This partner has a similar goal of attracting more customers, but only utilizes exposure in the arena and demands no formal reporting of results from the club.

At Club D the collaborative CSR-platform also introduce additional targets, which are non-financial in nature and revolve around planned activities and how these have been carried out or are progressing. Furthermore, in order to cater to the interests of partners and demonstrate value, a way to measure the socioeconomic effects of the program is under development.

Non-financial measures are also used at Club C in regards to business development, related to modern types of partnerships, where the goals are set by the business developer in accordance to the specific project s/he is working on. The goals may vary but commonly the business developer has a cost constraint for his projects rather than sales goals. For partnerships at all clubs, where advertising is still central but connected to the business strategy of the partner, the exposure is measured and reported.

Measuring performance

Inside the sales teams the common form of measuring performance is to follow up sales results continuously during the season in recurring but unstructured meetings within the group. These meetings usually take place once a week. At Club C there is also extensive work with sales forecasts in connection to these meetings.

As Club B, C and D have more integrated relationships with partners compared to Club A, the measurements of these are of a more formal nature. The partners have more detailed contracts and motivations for engaging in the partnerships that they want satisfied. There is a key difference in how performance measurement is carried out in highly integrated partnerships compared to less integrated partnerships. In the former, mutual targets with the partners are measured, while in the latter, the performance of the individuals in the salesforce are tracked. For Club B, the main partner is provided with monthly reports detailing social media posts and views and attendants at events. Furthermore, the partner usually contacts the account manager at Club B on a weekly basis to get status updates. In contrast, the less integrated gold partner is contacted on a monthly basis by the account manager at the club. At Club D, in connection to the collaborative CSR-platform the partners are provided with a four-month scorecard detailing the progress and outcome of activities and plans in three levels: green, red and yellow.

Setting performance targets

All of the clubs set targets for regular sales staff in a similar way. The main focus, sales targets, are set in the budgeting process, as described above. Management sets the overall budget based on the previous year's outcome and additional opportunities to sell, and this is then broken down into individual goals. However, there are some differences, both when it comes to the level of targets and the process by which the budget is broken down on an individual level. Club A sets stretched targets in order to provide motivation to 'go the distance' to reach the goals and satisfy the interests of the organization. Club D on the other hand set reachable targets in order to motivate salesmen to bring in more deals:

"There is more driving force with budgets you can beat, then it gets fun with an additional deal" - Vice Club Director, Club D

When it comes to the individual target setting, the sales managers in Club A and Club C sets the targets for the staff while the salesmen at Club B and Club D have the ability to influence overall goals and set their individual targets themselves.

As previously mentioned, the Club B salesman responsible for the telecom partner use the partner's specific target of 'X' number of subscriptions as his own, even though this target has not been explicitly specified in the contract or by the club. When the business developers at Club C and Club D were asked about how they set their targets they responded by emphasizing the difficulties in measuring innovation and development, and as a consequence no formal targets are set for these roles:

"It is very difficult to set any targets, for example: how much business development have you achieved this year? It is more of a continuous dialogue between the board and me. I have the board's confidence and can set softer targets for myself" – Business Developer, Club C

Furthermore, for the highly integrated partnerships where the accomplishment of the action plans is the goal, the target setting is more binary, either the actions have been carried out or not. For Club D's CSR-platform the levels of targets are defined by color, and based on the aggregate state of completion of several actions.

Providing rewards and punishments

When it comes to rewards there are two camps, Club B and D who provide fixed salaries and Club A and C who provide a base salary and a provision based on sales for some of the salesmen. The provision in Club A is based on both individual and group performance while the provision in Club C is based on individual performance only, both in terms of revenue and margin. The provision system at Club A incorporates all of the sellers and even includes others involved in the commercial side of the organization while the provisions at Club C is only aimed at the top two sellers. The sales manager at Club C pointed out that the main reason for implementing monetary bonuses was because the two salesmen had been working at the club for such a long period of time that it was impossible to raise their fixed salaries anymore. There are different intuitions behind the setups, in Club D the belief is that a provision would hinder salesmen from sharing clients or leads and stop assisting each other when needed, thus impeding overall sales (Salesman A, Club D). In Club C on the other hand the belief is that salesmen will be motivated to over perform compared to the base salary as a result of the possibility of getting provisions.

There are also some rewards built into the partnerships between clubs and sponsors. As mentioned above the main sponsor of Club B provides a kickback for each unit sold as a result of the partnership. For the clubs that have sponsors selling branded merchandise for the club there is also a kickback system in place. For example, for every club jersey the sponsor sells, the club receives 'X' amount in return. In Club C, this motivates staff to improve jersey sales at the stores, in a similar way to how the salesman at Club B works to improve subscriptions sold by the telecom partner.

To sum up, the main result control used for the regular sales staff is the budget. The way that it is set differs between the clubs. At club A and C managers set all targets for the employees, whereas at club B and especially at D, autonomy is given employees to set their own targets. Club A and C also use a monetary incentive system for the sales staff. Also worth pointing out is that club C and D have set overarching goals for business development, however, because of measurement difficulties the targets are softer in nature. Club A and B don't any such goals. Club C and D have also set specific targets for their CSR-projects.

4.2.2 Action Controls

Actions controls aim to guide employees to perform actions that are desired by the organization. There are four basic forms of action controls; behavioral constraints, pre-action reviews, action accountability and redundancy (Merchant and Van der Stede, 2003).

Although the sales staff of the clubs generally have quite high freedom to complete tasks in the way they choose to, there are differences between the clubs when it comes to action controls. In Club B and D employees have almost total freedom in how they perform tasks. This is contrasted especially by Club A, but also Club C to some extent, where more action controls are used when it comes limiting certain actions and escalating issues to a managerial level.

Behavioral constraints

Club A, B and C have no formal guidelines for which partners they can work with. Rather, decisions are often based on moral judgements. *"If /.../ which is a strip club in the city called we would say no"* (Sales Manager, Club C). Club C have guidelines in place for the usage of the club's logo, stating when it can be used and which version should be used in specific situations.

The one club that sticks out is Club D, who has adopted the guidelines of the humanitarian organization in its internal operations in order to fulfill the demands of the partner and ensure that the employees live after the intended values that the partnership necessitates:

"Jane Josefsson (an investigative journalist) should be able to come in and ask if our shirt is produced by children. Then I can just say: Here are our standards, and this is how we guarantee and certify. We only follow the manuals of the humanitarian organizations. So we have made them into our own. This has meant that two suppliers had to go." - Vice Club Director, Club D

Pre-action reviews

The second main element of action controls is pre-action reviews. Across all clubs the budgeting process is used as the main pre-action review. This is also highly linked to the result controls as the main target, sales, is set through the budgeting process. Through the budget, and in the process of breaking down the overall targets, the actions of the employees are also guided. The breakdown dictates which clients to focus on, both in terms of different types as well as specific accounts, and what offers should be made. The offers mainly specify what should be sold to the clients as a result of there being limitations to the amount of space that is available for rent and advertisements that can be presented in the arenas, as well as the amount of time and resources that the club can spend on activities.

There are limits for the kind of decisions the employees can make differs between the clubs. In Club A there are limits on the amount of discounts that can be made, and any deviations have to be discussed with the manager. The revenue manager is not only involved the amount of discounts that are allowed, but also sets out both guidelines for the packaging of deals and action plans that the salesmen need to meet:

"I assist the sales staff, and tell them how (partners) should be treated and how packages should be made" "... we draw up guidelines beforehand, and tells the sales staff what they can do. When you have a package, how much discount can you give, if you add or subtract anything, then the sales staff know what to do." "We work with weekly targets for how many customer visits should be made, new customers brought in, each salesman has a weekly budget to markets that you have to deliver and for the meetings you also have to comment, both before with who you are going to meet, what the interest is and when you have met them it is the next step; what is the outcome of the meeting, which approximate packaging will we offer and what is the estimated percentage that we will close the deal." - Revenue Manager, Club A

Similarly, sales staff at Club C generally are not allowed to discount any offers, however this is more of a rule of thumb than written in stone. In contrast, Club D employees have full autonomy to discount prices, and when something is unclear is dealt by within the sales group with no managerial influence. Similarly, Club B gives a high degree of autonomy to their sales staff:

"They own their individual budget, and I don't really care how they meet it. If they manage on fewer clients, it's fine by me." – Sales Manager, Club B

There are more prominent action controls regarding highly strategic partnerships in all clubs. The sales staff has to bring in top management on decisions regarding partnerships and activities that are of strategic importance, which usually implies high-value contracts. These limitations are in place to ensure that personnel with the right competence are involved in the proper partnerships. One example is the effect that Club D collaborative CSR-platform has had on the regular sales staff. If an employee identifies interest from a potential new partner for the CSR-platform, s/he has to involve the vice-club director for future negotiations.

All clubs work with finding ways of identifying values for sponsors beyond simple exposure rights. While this is implicit in the way that staff works at all clubs, Club D has introduced a specific model for analyzing opportunities in partnerships called the Arena-model. This is an abbreviation that stands for Business

(Affär), Relationship (Relation), Exposure (Exponering), Presence (Närvaro) and Association (Associering) (Vice Club Director, Club D). Club D has also introduced more pre-action reviews as a result of its CSR commitments with its partners. As mentioned above the club uses the manuals of the humanitarian organization as their own. This has also meant that any new partners are screened before any contracts are finalized. The club looks into the sponsors and make sure that they do things according to a certain ethical level, and how the club and partner can contribute to each other's strategies. Furthermore, this entails examining the partner's strategies, and the decisions they have made, in order to see if they are in line with the intended goals of the collaborative CSR-platform.

The collaborative CSR-platform at Club D also introduce business and action plans that act as controls. This steering committee consisting of all the main partners then discuss which main goals and areas the venture should focus on, and subsequently this is further broken down into activities for each partner based on their area of business, capabilities and resources. One main partner explained this as:

"The collaborative CSR-platform has several operational categories /.../ and we do not have the capacity and ambition to partake in all of them /.../ so we have chosen one category, and that is to create trainee positions..."

This process acts as a control that ensures that each party, including Club D, is informed on which activities are going on in the operation as a whole and also which actions they themselves are supposed to be responsible for. In the end, the action plans for the activities Club D are supposed to carry out are used internally by the three Club D employees who are responsible for the activities related to the platform.

Action accountability

The final form of action controls that the hockey clubs use is action accountability. Again, there are differences between the clubs. At Club C and Club A, the definitions of acceptable actions have been explicitly communicated orally, while it is implicit at Club B and taken for granted at Club D. The accountability in question is related to the employees' presence during home games, where the employees are expected to be on site on a particular number of games and make sure that everything runs smoothly:

"As sales staff you are expected to be present at all home matches. You can miss a few, but if we have 26 games in a season, then you have to show up at 23." - Sales Manager, Club C

Sales staff at all clubs are expected to be held personally accountable for all contracts they have signed. The contracts are agreed upon and details what kind of exposure should be provided or what activities should be performed, then it is up to the sales staff to ensure everything is carried out:

"We are salesmen, but a salesman here does not only have the traditional role but has to have a broad repertoire /.../ you are supposed to take care of everything that you have sold, from September until the series has finished." – Salesman A, Club D

To summarize, for sales staff and related to less integrated partnerships, the main action control used at the clubs is the budget setting process where the actions and goals are laid out in broad strokes. The sales staff then have some guidelines to adhere to regarding the nature of contacts, and size of offerings and discounts. Once the contract has been set, the employees have relative freedom to choose how actions should be carried out, and are expected to be held accountable for their own clients and what is needed to provide a product of good quality. In general, staff at club A, and to a lesser extent club C, have more action controls set for them compared with club B and D. The influence that less integrated partnerships have on the clubs' MCS is limited. For more highly integrated partnerships more effects can be seen on the internal MCS. The primary effect is on pre-action reviews in the form of guidelines and action plans that are influenced by the objectives of the partnerships. This can most clearly be seen in the case of Club D where the partnerships introduce new action plans and manuals that the organization and its employees need to abide to.

4.2.3 Personnel controls

Personnel controls aim to reinforce the natural tendency of employees to control and motivate themselves (Merchant and Van der Stede, 2003). There are three main methods of personnel controls; selection and placement of employees, training and job design and provision of necessary resources.

Selection and placement of employees

The selection of employees is one of the vital personnel controls in the framework by Merchant and Van der Stede (2003). It is crucial to find a person with the right skills and motivations for tasks to be performed well. In the elite hockey clubs, there are similarities between all four of them when it comes to sales staff working with the partnerships requiring low strategic integration. In Club B, some of the office staff are fans of the team, and in Club C and Club D it is seen as a prerequisite that the employees at the sales departments are interested in sports in general, and in hockey and the club itself in particular. Although a basic interest in the sport was expected, the extent that these two clubs emphasize the benefits of team fandom came as a surprise:

"They need to feel for the team. I have three employees in my team and two of them are ex-players. The newest one is young and played for the team up to the age of sixteen. I also played for the team during my teenage years but never got a contract with the elite team. The fact of the matter is, in relation to philanthropy and strategy, 40-90% of time spent talking to customers revolves around questions and discussions about the team. That is the way it is. As a consequence, it simply doesn't work for a salesperson selling partnerships to not be interested. That would just fail." – Sales Manager, Club C

In contrast, the revenue manager at Club A is of an entirely different opinion:

"I don't want to have any hockey-interested people working for me. Instead, I want them to have a moderate interest in sports and be able to talk about hockey without feeling passionate about it. /…/ If someone at a job interview tells me how much s/he loves our team, then s/he's out immediately, because that person won't be able to separate between personal interest and work. What we look for are people with great social skills." – Revenue Manager, Club A

According to the framework by Merchant and Van der Stede (2003), motivational problems are one of the main causes for the need of management control. One advantage to hiring fans of the team is that it works as a natural source for inspiration and motivation, thus reducing the risk of employees acting in their own self-interest:

"Working at a sport organization is kind of a grey area between working for an association and a company. The work hours you put in… I often work most nights and weekends, but it doesn't feel like a job. It makes me feel good. Sometimes I'm not sure if it is a job or a hobby. […] My mission is to bring in as much money as possible in order for the club to afford the best starting lineup on the ice. I want to see results from the team. I would do anything for that." – Salesman B, Club D

Job design

In terms of job design, most time spent by sales staff revolves around checking up on existing customers, preparing and performing duties at partnership events, and selling unsold available products per game, such as tickets and empty lounges. At Club A and B, the sales staff and its managers work with all the various forms of partners. The responsibility to develop new services and partnership projects is said to be shared by everyone, although this is not stated in any formal way. The two other clubs, Club D and Club C, have chosen an entirely different approach in dealing with highly strategic partners and business development. This manifests both in selection and placement of employees, and also in job design and resources given to them. A new role, 'Business Developer', has been designed in order to modernize sponsorship strategy. The main reason for this new role was the same for both clubs: they felt that it was impossible to raise the income from the existing sponsors if they continued to do what they had always done:

"They (the club) had been working according to old traditions. It's the typical way of working at sport organizations, very old fashioned. When you've always worked like that, then you don't know any other way of doing it." – Business Developer, Club C

Recruitment for these jobs has been different from how the clubs normally select employees. Since business development is a new initiative for the clubs it becomes crucial to recruit a person with the skillset necessary to take responsibility for such endeavors. As the competencies to develop partnership services and strategies weren't available within the clubs, both were recruited from the outside. The person responsible for business development at Club D has a history working within market communication and the person at Club C has a background in IT. Whereas the job design for regular sales staff is relatively straightforward, the business developers face more abstract challenges:

"He has to be the free bird who is out a lot and questions how things are done and leave no stone unturned." – Club Director, Club D

Their job descriptions are broadly defined as changing old structures by developing new products or services in order to generate more income. In Club D, there is an extra emphasis on maximizing brand value on a long-term basis, as a means of attracting bigger partners. Hence, the developers spend their working hours coming up with new ideas and projects that they think will positively impact the clubs in the future. One interviewee explained the difference in terms of job design for the sales staff and business developers as if they are speaking entirely different languages:

"When he (the business developer) first presented some ideas and concepts, I didn't understand what he was talking about... He is such a visionary and ice-breaker, but sometimes you can't help feel like throwing him out. Every now and then he comes up with the craziest ideas, but that's who he is." – Salesman A, Club D

Although three of the clubs in our study actively works with CSR, Club D is the only club that has adapted its organizational structure and job design in order to facilitate these projects. The business developer is also in charge of the sales process when potential partners have been identified. Moreover, three additional full-time employees have been recruited to work with the collaborative CSR-platform. Their area of responsibility is to ensure that all practicalities concerning the events related to the project are carried out, as well as taking care of all administrative, monitoring and follow-up work. In short, they make sure that the business and action plans set by the steering committee of the project is carried out and in the end, they report back up to the steering committee. Instead of hiring fans of the team, Club D decided to recruit people more in line with the values of the platform:

'The operations manager for the CSR-platform was recruited from the regional municipality. She has good leadership skills and has a driving spirit for children and teenagers. The two others are also very devoted to the cause, and have a long history working within this field." – Club Director, Club D

Training

The CSR project has also led to new personnel controls for the regular sales staff. They are expected to be able to explain the motivations for, and goals of, the project for potentially interested partners, which has been achieved by training in the form of lectures by the developer and the humanitarian organization. Although at a much smaller scale, Club C's new CSR projects, and other products/services require training of the regular staff as well. According to the Club C business developer, it usually takes some time for sales staff to get used to the new ideas and services.

To summarize, in regards to sales staff, personnel control is emphasized at three of the clubs: club B, club C, and club D. This manifests itself in the form of having self-motivated staff because of them being fans of the team. When it comes to highly integrated partnerships, club C and club D stands out as they have designed a new role, the business developer, who specifically works to come up with new sponsorship solutions that enhance future collaborative efforts with both existing and new partners. This has also led to training of the regular sales staff at these two clubs.

4.2.4 Cultural controls

"In a lot of ways this is a dysfunctional workplace, where emotions and results are allowed to dictate how you feel, and this is not good." - Club Director, Club D

The above quote comes from one of the club CEOs and highlights one challenge facing the sport organizations in this study. Interviewees from all four clubs expressed similar concerns, even the CEO of Club A, the club that specifically don't want fans of the team to work at the office:

"Too much emphasis is paid to the sport performance" - Club Director, Club A

As was mentioned in the personnel control section, a majority of sales staff at most clubs were fans of the team even before they started working there. The ones who weren't, ultimately becomes fans over time as well, according to the business developer at Club C:

"At my department (market, separated from sales) some people have worked for a very long time and off course they start supporting for the team. Especially now that the play-offs have begun, it becomes even more intense." – Business Developer, Club C

Sharing the norms and values works as a motivating tool, by guiding performance of employees in order for the team to do well. However, there is a downside to having employees become too invested in the team:

"The mood is certainly better at the coffee table if the team won the day before compared to if they lose." - Chairman of the Board, Club C

Cultural controls are based on a group's norms and values and aims to encourage the employees to mutually monitor each other through group pressure. (Merchant and van der Stede, 2003). Merchant and Van der Stede bring up five important methods of shaping organizational culture; codes of conduct, group rewards, intra-organizational transfers, the physical and social arrangements and finally the tone at the top. Intra-organizational transfers are not used in the clubs will therefore not be covered. Group rewards are used at Club A but has been covered under results controls, as such it will not be covered below.

Tone at the top

Club B, C and D share one desire: to lessen the impact of sport performance on employees' work behavior. There are several different strategies put in place in trying to accomplish this. For example, to divert employees' attention from matters outside their control and instead encouraging behavior that emphasizes other values and norms. One such idea is to bring in a healthier perspective that focuses on long-term commitment to the organization, becoming proactive rather than reactive. In the framework by Merchant and Van der Stede (2003), having managers act in line with the intended culture is a key method to guide employee behavior:

"I am here to bring order, calmness, and peace and quiet. Initially it has been about not being the person who gets fired up at the coffee table, not slamming doors when the team loses, not shouting, and not discussing matters in terms of crisis or catastrophes – because it never is. There are matters in life that are truly important, such as the health of your loved ones. But this isn't." – Club Director, Club D

Codes of conduct

"I strongly believe in emphasizing basic principles as codes of conduct in order to reach success. As a consequence, we have been forced to replace employees who didn't fit with our value system. Because of this, I have been forced to step in twice as working chairman when we have been without CEOs. During the latest period I worked for one and a half year, much more than a full-time job." – Chairman of the Board, Club C

The codes of conduct are another way of influencing culture in an organization (Merchant and Van der Stede, 2003). Again, Club C and D stand out, where the former has put in place formal guidelines emphasizing the value system throughout the entire organization, and the latter has reshaped its organizational structure, norms and values to fit with those of the humanitarian organization from the collaborative CSR-platform. In Club C, the main goal of the codes of conduct is to create good citizens. There are slightly different versions of these depending on whom it is meant for: the youth players, the elite players, the leaders, and the office employees. They are used in all recruitment processes and every now and then, no matter their practical skills, the mental coach turns down potential employees and players, if they are found incompatible with the intended culture.

"We try to remind ourselves of our value system as often as we can, we have even written it down on our internal information displays so that we see it every day. It's good to be reminded of it, otherwise it risks becoming just another paper product that gets left in a box." – Business Developer, Club C

According to the framework by Merchant and Van der Stede (2003) cultural controls are based on a group's' norms and values and aims to encourage the employees to mutually monitor each other through group pressure. Although Club B doesn't stress codes of conduct as much as Club C and Club D, they gave examples of other, slightly more implicit ways of influencing desired behavior that play off of mutual monitoring:

"If we, for example, have three empty lounges left before a game, then I put them up on my board in my office and tell my staff: You sell this lounge, you sell this one, and I will sell this. Then the person who manages to sell a lounge comes into my office, marks the lounge and signs off with his/her name. Of course, at the end of the day, no one wants to be the guy whose name isn't on the board." - Sales Manager, Club B

Compared to the other clubs, none of the interviewees at Club A stressed the need for certain cultural controls as described above.

The physical and social arrangements

Another form of cultural control is the physical and social arrangements such as the design of the office plan. All the three club offices we visited were situated in the hockey arena. The office plans shared the same theme: pictures and references of historical triumphs of the team and players. In one office, the conference rooms were named after, and had multiple pictures of two players who started their careers in the club and later became amongst the best in the world. In another club, conference rooms were situated with an overview of the ice, with pictures of teenage players hanging on the wall, depicting some of the players who grew up to be successful NHL-players. Coffee mugs and other accessories were branded with team logos, and one office plan was painted in the same color scheme as the team's logo and jersey. In the end, the office plans reinforce a culture that focuses on the sports and in particular, the team.

In short, cultural control is emphasized at club C and D, both in terms of tone at the top and codes of conduct. The reason for this is to try and reduce the negative side-effects of having fans of the teams working at the organizations. The physical and social arrangements are designed around one common theme, the club and its history, which reinforces the sports culture at the clubs. In regards to the effects that more collaborative relationships have, it is shown how club D has adopted the values of the humanitarian organization as its own. For other strategic partnerships, no effect can be seen on cultural controls.

5. Analysis

The analysis section is structured as follows: First, two different control set-ups will be analyzed to show how tightness of controls can be accomplished in various ways. Secondly, the effects of the inter-organizational relationships have on the internal MCS will be shown. Finally, the commercialization of sponsorship activities will be analyzed in order to find out if this has led to an increase in formalized controls at the sponsors.

5.1 Tightness of control systems

Our first research question *"What management control systems are used by sport organizations to handle sponsorship activities?"*, has partly already been answered in the empirics section. Nonetheless, there are differences to how the organizations combine the four control groups, which will be highlighted in this and the upcoming section. To start off, in the first section we have chosen to keep the focus on the individual sales departments in order to highlight some key similarities and differences between them. The reason for this is that when looking at the organizational structures, the business developers at Club D and Club C work outside the sales departments, and the staff involved with the largest sponsors often extends beyond the regular sales staff to a much larger extent than at the other two clubs. However, since Club B and Club A don't have these roles, it would risk becoming incomprehensible if the scope of the analysis was to try and capture everything at once. Therefore, the analysis part can be seen as building a house, adding additional blocks to help us understand matters along the way. Following the same analogy, all clubs share the same basic foundation of the house, which is the sales department.

Having tight controls raises the probability of individuals to act in line with an organization's objectives. Tightness of controls is achieved by combining the different control types, results, action, personnel, and cultural, so that they overlap and reinforce one another. As expected the different controls are used in various ways in the clubs in order to create tightness between control (Merchant & Van der Stede, 2003). Different setups are identified with Club D on one end of the spectrum, and Club A on the other. In Club D, strong personnel controls in conjunction with culture controls replace the need for strong action and result controls. Club A, on the other hand, achieve tight controls by emphasizing result and action controls while less attention is given to personnel and cultural controls. The other two clubs, Club C and Club B, could be described as being situated between these two setups, in terms of how the control types are used in order to achieve desired outcomes.

The most apparent difference between the organizations is their approach to personnel control. In Club D, being a big fan of the team is seen as a necessary condition to drive motivation, whereas the attitude in Club A is quite the opposite. Foster et al. (2006) pointed out that sport is associated with passion for the team and winning, which is the main driving force for the Club D employee, and works as a source of intrinsic motivation. This helps to explain why certain action and result controls become redundant. This is also similar to the findings of Merchant (1985), who suggested that personnel control has a large effect at voluntary organizations where volunteers are intrinsically motivated to do a good job. Swedish sport organizations have a long grassroots tradition stemming from not-for-profit values, which is reflected in the quote of the Club D employee expressing ambiguity to whether he belongs to an association or a regular company. However, Club A specifically hires staff not interested in the team, which leads to employees lacking that same source of intrinsic motivation, which has to be compensated for in other parts of the control system. For example, the Club D employee would show up at all home matches in a season even if s/he lost the job, so there is no need for a manager to enforce this by rule with action controls. In contrast, the Club A employee follows clear guidelines where s/he has to show up at most home matches per season. Furthermore, there are differences when it comes to the autonomy given to employees. In Club A, action controls state how many weekly customer visits that have to be performed. In Club D, there are no such rules. Moreover, the revenue manager at Club A has set pre-action reviews, for example when it comes to price reductions, and whenever anything is unclear it must be escalated to the manager. At Club D, price reductions are dealt with on a per-case basis and handled within the sales group, never having to escalate issues to a managerial level. Both clubs use the budget as the main result control, however, the way in which it is used differ between them. One such difference is the ways in which the individual targets are set and most importantly, the reward system. In Club A, the revenue manager sets the targets for all employees, whereas this is done entirely by sales staff themselves at Club D. If budget targets are reached, Club A employees are rewarded with monetary bonuses. In contrast, Club D doesn't use any monetary incentive systems at all. Thus, extrinsically motivating Club A employees by monetary incentives becomes a necessary tool to make up for the lack of intrinsic motivation compared to the Club D staff.

Recruiting people whose passion is for the team itself does, however, come at a cost. To begin with, the culture at all clubs is very much affected by sports performance no matter the design of the management control system. Hiring additional fans of the team to work in such a workplace reinforces this culture and when sport results are poor, it is easy to imagine how things can quickly spiral out of hand. To counterbalance such negative side effects, the last control type, cultural control, is heavily emphasized at

Club D. Intentionally downplaying the importance of short-term sport results by recruiting a club CEO to bring calmness into the organization is seen as being the antidote to emotional overreactions from the staff. Furthermore, the joint collaborative CSR-platform has resulted in reshaping the basic value system, and since all sales employees are involved in its activities, they are constantly reminded of this. In contrast, since the employees at Club A are less interested in sports performance, the culture at the office is more relaxed. As a result, Club A doesn't need to emphasize cultural controls to the same extent, which explains their lack of them. Overall, Club B and C are fairly similar in setup to Club D, with one exception being Club C that makes slightly more use of actions controls, which is compensated through a monetary reward system.

A parallel can be drawn to the literature in institutional theory, where the sales staff at the clubs are exposed to different institutional logics, and the co-existence of values within sport organizations (Senaux, 2011). At Club A a larger emphasis is put on control, regularity, reports and predictability, values previously linked to commercial logics in fields outside of the sports domain (Amans et al, 2015; Ezzamel et al, 2012; Reay & Hinings, 2009). In Club D, values such as winning and passion is much more prevalent, indicating a dominance of a sport logic (Foster et al., 2016). As a result, the MCS is impacted by the dominance of each logic. At Club A the commercial logic manifests itself in an emphasis on action and results control, whereas at Club D the sport logic is connected to personnel and cultural control. Hence, tightness of controls is achieved through having configurations of control elements that are supported by the dominant logic. Although this might not be true for the entire organization, it is nonetheless evident at the sales departments.

5.2 Inter-organizational effects on internal management control systems

The second research question *"How do varying sponsorship collaborations characterized by different needs for integration influence internal management control systems of sport organizations?"* will be answered in this section. This will be achieved by looking into how various levels of strategic integration of sponsorship activities affects the design and use of the clubs' management control practices. In addition, the results of the previous section will be further nuanced by incorporating other parts of the organizations, thus extending the scope beyond the regular sales departments. As a result, we will add the missing blocks to the house, if we were to use the same analogy as before.

As have been shown in the empirics section, there are big differences when it comes to the extent that the clubs work with strategically integrated sponsorship partners and value-driven development. As theorized, we find that highly integrated collaborations have larger impact on the internal MCS compared to lower integrated ones. In the first step we will look at the difference between Club A and Club B, where the latter has partnership collaborations with detailed reporting and controls, something that the former is lacking. In the next step, the difference between working reactively and proactively with sponsorship will be highlighted between Club B and C. Lastly, we shift the focus to the difference between Club C and D. Club D also has a proactive strategy, but in comparison to Club C, the collaborations have had even larger effects on its internal MCS compared to all other clubs in the study.

Club A sets no formal action plans together with its partners and doesn't have any partners demanding extensive reporting, detailed follow-ups, or guidelines to follow during the activation phase of its sponsorship contracts. As a consequence, Club A's inter-organizational relationships seem to have low to almost no effect on its internal MCS. In comparison, Club B has partners influencing the internal result controls that affect the behavior of employees in the organization. Club B's telecom partner's internal targets for the collaboration with the club have a direct impact on the targets pursued by employees at Club B. Since the club receives a kickback bonus for the partner's subscription sales in the region, sales staff becomes motivated to have on-going conversations with the partner's local shops in order for them to increase their sales, even though the contract doesn't specify this directly. This is similar to the findings of Håkansson and Lind (2004) who found overlapping accountability within a firm where customers affected the internal incentive system. Other result controls, such as how many times per week that the club has to mention the partner on social media, and the number of views on social media, also directs the behavior of sales staff at the club. As suggested by Dekker (2016), this shows how contractual agreements with a partner directly influences the performance dimensions on the internal MCS. In the end, Club B's partner with its detailed goals, action plans and reward system has a small-to-medium size effect on the club's internal management control system as the result controls are adopted by the sales staff within the club.

Just as Club B, Club C has interfirm relations influencing the internal MCS, for example the contractual agreements with the large car company and the coordination of its activities. However, instead of only reacting to initiatives by partners as Club B does, Club C has proactively altered its internal management control system in an effort to find new forms of collaborative solutions for its existing and potential partners. The results of these efforts has increased the overall revenue for some of the club's partnerships. Drawing on the notion of collaborative competencies in the supply chain management literature (Whipple et al, 2015; Zacharia et al, 2011), the internal competence at Club C to identify collaborative opportunities seems to both have enhanced the gains from, and likelihood of, engagements in successful collaborations.

Since a majority of these new partnerships has been a direct result of hiring a separate business developer, this indicates that the collaborative competence has been increased as a direct result of this adjustment to the internal MCS. In addition to increasing interfirm collaboration, the new role has had a ripple effect on the internal MCS. New result and action controls have been added in order to steer the behavior of the business developer. Regular sales staff continuously has to implement the new products or services into their own work, thus requiring training on a regular basis. The CSR-project was another result of the business developer and engages most people at the organization, thus requiring adaptations of certain action controls. Managers also sought to use these instances to strengthen cultural controls by reinforcing the basic value system. In short, the dedication of separate resources to business development seems to have raised Club C's collaborative competencies, in turn allowing for more fruitful collaborations, while simultaneously affecting the control system on an intrafirm level. New personnel, results, action and cultural controls have been added, thus the empirics suggests that a higher level of strategic integration has had an even larger effect on Club C's internal MCS compared to Club B.

Adding internal collaborative competencies has had an even greater effect at Club D in comparison to Club C since it has resulted in a complete overhaul to the sponsorship strategy for the main partners and the internal MCS. By teaming up with a humanitarian organization, the club has created a large-scale collaborative platform funded and run together with its main and official partners. To start off, Club D adjusted its internal MCS by adding the crucial competence of a business developer, which seems to have been missing, in order to facilitate further collaboration. After it decided to change its sponsorship strategy and the project was up and running, the club had to make big changes to its organizational structure by hiring three full-time employees in a separate department, who could run the daily operations of the project. In essence, nearly all goals and targets set by the project's steering committee works as a MCS for the internal project department, thus adding new internal controls. As such, our results clearly show that inter-organizational control has important intra-organizational effects, in line with Mouritsen et al. (2001). Furthermore, an overarching goal, to work against social alienation, was set, which also works as a cultural control for the entire organization. In regards to culture, the codes of conduct are also adapted to be in line with the values of the humanitarian organization. Although many daily routines at the sales department remain untouched, some changes are implemented for sales staff as well. To understand the concept and goal of the 'joint venture', training is done via lectures by the humanitarian organization and by the business developer. The job design for the sales staff is further tweaked in order for them to become better at identifying potential partners interested in the collaborative CSR-platform. When this occurs, action controls are put in place in the form of behavioral constraints to escalate such potential partners to the business developer and CEO. These findings show how increasing the collaborative competence by means of adjusting the internal MCS has made it possible to set up an interfirm structure that benefits all parties involved. In addition, the club also includes and utilizes the competencies of its main partners in the platform, thus leveraging these relationships to attain knowledge not available internally. Not only does this allow the club to gain insights by knowledge transfer, it also most likely makes the CSR-platform more efficiently run and helps increase its overall impact. In the end, the platform is run better than the club could have achieved on its own. Hence, by increasing its collaborative competence the club has been able to jointly set up a highly integrated platform with its partners, which in turn has had large effect on the internal MCS. Overall, Club D level of strategic integration with its main partners is higher than for the other clubs in the study, and we also find the biggest changes to the internal MCS in terms of all four control forms. Our findings do not only provide insight to the effects of interfirm relationships on internal MCS but also helps to shed some light on Dekker's (2016) suspicion that well-developed internal MCS facilitates efficient design of appropriate structures on an interfirm level.

It might come as a surprise that the club where the sports logic is most dominant at the sales department is the same organization where interfirm collaboration has had the largest effect on the internal management control system. However, when delving deeper into this matter, it might not be that strange. A typical Swedish elite hockey club has hundreds of small sponsors where team performance still is of uttermost importance. On the other side of the spectrum, the club has 5-10 major partners with clear value-driven intentions. In a way, Club D has split its organization in two, letting each part cater to what they do best: the sales department focuses on traditional, smaller-sized sponsors whereas the business developer and project department focus on the main sponsors and the collaborative CSR-platform. At the same time, actions are taken to maximize the synergies between the two. The choice to divide its organization seems logical since the needs and demands of the different partner groups are immensely different, and thus requires entirely different competencies.

To summarize, we have found that closer collaborations result in larger adjustments to the internal management control systems. In a scenario where there are no partners demanding strategic integration, there is no need to change the internal control system. However, when the firm engages in more close forms of collaborations, it can either do so reactively or proactively. By reactively adapting its internal MCS to the needs of its partners, the firm adjusts various control types to better fit with its already established partnership collaborations. The next step, to be proactive, comes from anticipating future needs of potential partners and adjusting the internal control system in advance. According to our findings, being proactive has the largest effect on the internal MCS overall, and has also led to the highest degree of collaboration. Highly integrated collaborations show the same result but also affects other control elements, where, in the extreme case, even the fundamental values are adapted to support the interfirm partnership.

5.3 Low measurability of sponsorship outcome leads to a process focus

The findings of our study also contributes to the sponsorship literature by showing some of the effects that the commercialization trend has on management control systems. The empirics help nuance the claims of Winand et al. (2010), who suggested that formalized controls become increasingly necessary because of the commercialization trend within sports. Although this is mostly true for the more collaborative partnerships in our study, it isn’t true for the less collaborative partnerships, despite there being a clear commercial interest from the sponsor. Some of the smaller sponsors have not put in place any formal controls to help assess the activities and outcomes of their partnerships, even though they have access to information such as exposure measurements provided by the clubs. Instead, evaluating these activities and deciding whether to prolong sponsorship contracts is done on instinct.

Surprisingly, with the exception of one partner, none of the more collaborative partners have put in place any formal means of measuring the outcome of the sponsorship activities. The telecom partner is the only sponsor in the study that regularly measures the financial outcome of its activities. These results are similar to those of Thjömöe et al. (2002), who found that even though firms put a lot of effort and considerable amounts of money into their sponsorship efforts, they seem to lack the interest or ability to assess the effectiveness of these efforts. This is most evident with one of Club D main partners who doesn’t require the club to show how much of their money is going to the club and how much that is going to the collaborative CSR-platform, even though the sponsorship budget employed is very large. A reason for this could be the difficulties in measuring CSR activities. The effect that difficulties in measurement could have is that it lowers the motivation for the firm to want to keep track on where the money is going, simply because they have no way of knowing how much they are getting in return.

Where the formalization of controls is prominent, however, is the jointly set action controls within the partnerships. Again, the collaborative CSR-platform provides the clearest example. All of the business and action plans are set during the continuous meetings by the steering committee and after they have been carried out, are reported back up and checked upon. The focus on action controls is also true for the car company working with Club C. Hence, the commercialization of sponsorship activities does lead to more formal control systems for sponsors, however due to difficulties in measurement of activities, it manifests itself primarily in the form of action controls. In the end, the focus lies on the processes, and not the bottom line result.

6. Concluding remarks

This section will summarize the analysis and outline the main contributions of the study to the literature that exists on the boundary of intrafirm and interfirm control systems and sponsorship literature. The aim of this study was to explore the management controls systems used by the sport organizations and study the effects that interfirm relationships have on the internal management control systems. Given the aim, a broad perspective on management control systems was adopted in order to fully capture the control systems used, and to identify the effects of interfirm relationships. Therefore, the framework by Merchant and Van der Stede (2003) was chosen, which provided a useful tool in classifying and describing the controls. For the sales departments, the empirics suggest that different configurations of control elements can used to achieve tightness in the control systems. Two main set-ups were identified: one where personnel and cultural controls were the prioritized and another where more emphasis was put on action and result controls. Institutional logics was found in helpful in explaining these differences, when a sports logic seemed to be dominant, self-motivated staff was a result of personnel control and when a commercial logic dominated it led to increased attention to action controls.

The empirics also suggest that the four clubs are affected to various degrees by interfirm relationships. The four clubs are different in terms of how much they work with integrated collaborations. It is found that the higher the degree of integration or collaboration, the larger the effects are on the internal MCS. In Club A there are no partners demanding reports, follow-ups or setting guidelines. As such there is very little, or no, effect on the internal MCS. For Club B, the partner has set contractual and non-contractual targets, both of which are adopted by the staff. This is in line with the findings of overlapping accountability by Håkansson and Lind (2004) and the suggestion by Dekker (2016) that contractual agreements with a partner can directly influence the performance dimensions on the internal MCS. In the end, there is a larger effect on the internal MCS of club B compared to club A as a result of more intense partnerships. In Club C and club D, introducing a new role, a form of personnel control, assigned specifically to work proactively with business development has had effects on all control elements as well as increased collaboration with partners. A parallel is drawn to literature on supply chain management (Whipple et al, 2015 and Zacharia et al, 2011), where adding internal competencies in the form of business developers has increased the collaborative competences at both clubs. In club D, this seems to have enhanced the competence of setting up interfirm structures and led to even more intense collaboration than at club C. In addition, it is found that this has also enabled knowledge transfers from the other partners. By analyzing the effect interfirm relationships have on internal control systems, we contribute to the emerging literature stream on the boundaries between interfirm and intrafirm management control by concluding that the closer the collaborations, the larger are the effects on the internal MCS. Furthermore, we also show that working proactively through adding intrafirm competences leads to closer and more intense interfirm collaborations. To summarize, our findings contribute to the literature on the boundaries between intra- and interfirm management control and complement the findings of Carlsson-Wall et al. (2011), Mouritsen et al, (2001), Cuganesan, (2006) and Thane and Hald (2006) by illustrating effects of various forms of partnerships on internal MCS and how these effects may materialize.

Our study also contributes to sponsorship literature and the effects of commercialization. Nuancing the suggestions of Winand et al. (2010), our findings provide evidence of the way by which management control systems become formalized as a result of commercialization. The empirics suggest that the low measurability of the outcomes of sponsorship activities leads to formalization of control systems mainly through action controls, in the form of the joint setting and evaluation of action plans. Our findings also provide boundaries for this effect, as it is only found for the highly collaborative partnerships while the less collaborative partnerships show no effect of increased formalization of MCS, despite commercial interests.

6.1 Limitations and future research

The findings of our study should be viewed with some possible limitations in mind. Although the multiple-case design increases the generalizability of the findings, any attempts to generalize the results should take into consideration that the findings may be derived from specificities of the sports and sponsorship context. The specificity of the context of sport organizations compared to regular businesses should be taken into consideration.

Seeing as there is much potential for future research on the boundaries of inter- and intrafirm management control, and since our study has been centered around sport organizations, future studies could focus on the effects of interfirm relationships on intrafirm MCS in more classic business-to-business contexts. Furthermore, research identifying the effects on focal organizations of various sizes can contribute with boundary conditions on the effects on intrafirm MCS. In addition, when it comes to the literature stream on sponsorship, it is suggested that future research look into the role that CSR activities play in the overall domain of sponsorship. Judging from our study, the general trend of an increased focus by regular firms on CSR has started to highly impact elite sport organizations, and as such there seems to be much value to be gained for all parties involved, including society at large.

7. References

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7.3 Internal Sources

Club A, (2016), Sponsorship Brochure

Club B, (2016), Sponsorship Brochure

Club C, (2016), Sponsorship Brochure

Club D, (2016), Sponsorship Brochure

8. Appendix

8.1 List of conducted interviews

Club A

Club Director 2016-03-29 (telephone)

Revenue Manager 2016-04-06 (telephone)

Club B

Club Director 2016-03-30 (face-to-face)

Sales Manager 2016-03-30 (face-to-face)

Key Account Manager 2016-03-30 (face-to-face)

Gold Sponsor, CEO, 2016-04-25 (telephone)

Main Sponsor, Project Manager at Communications Agency, 2016-04-26 (face-to-face)

Club C

Chairman of the Board 2016-04-05 (face-to-face)

Sales Manager 2016-04-05 (face-to-face)

Business Developer 2016-04-05 (face-to-face)

Gold Sponsor, Project Manager, 2015-05-26 (telephone)

Main Sponsor, Head of Sponsorship and Event, 2016-05-03 (telephone)

Club D

Club Director 2016-03-31 (face-to-face)

Vice-Club Director 2016-03-31 (face-to-face)

Salesman A 2016-03-31 (face-to-face)

Salesman B 2016-03-31 (face-to-face)

Main Sponsor, CEO, 2016-04-28 (telephone)

Context interviews

Ricky Strandberg, The Sponsorship- & Event association, 2016-02-26 (face-to-face)

Stefan Lindeberg, Chairman, The Swedish Olympic Committee, 2016-02-25 (face-to-face)

Gustav Ek, Partner, Generate Partnerships, 2016-02-29 (face-to-face)

8.2 Interview Guide

Background questions

Role and responsibility in the organization

Role and responsibility in relation to sponsorship

Strategy and policies

Existence of a strategy or motivation for partnerships

Policies and guidelines for partnership selection

Sponsorship activities

The nature of sponsor partnerships – what is exchanged

Goals for the partnerships – quantitative/qualitative, financial/non-financial

Coordination of activities with partner

Effect of success and setback of the team on partnerships

Planning and evaluation prior to agreements

Planning on short and long term, involvement of different actors

Setting of action plans or requirements for both sponsors and sponsee

The role of contracts – formal or informal collaboration

The degree of trust – effects on contract writing and partnership

General difficulties or problem areas

Follow-up and activation

How are collaborations followed up? –measurements, frequency, parties involved

Measurements – quantitative/qualitative, financial/non-financial

Information flows between parties – what is communicated, who is involved?

Follow-up on fulfillment of commitments

Existence and role of incentive systems

The effect of SHL

Effect of SHL-membership on sponsorship collaborations

Limitations or possibilities as a result of SHL membership

Challenges related to the league

Other questions

Trends in sponsorship, shifts over time

Stakeholders influence

Benefits for society and immediate vicinity