

## **A Football Debate: The future of football accountability research**

### **Abstract**

**Purpose:** Commentary on Soccer Society debate, used to create accountability research agenda.

**Design/methodology/approach:** Thematic analysis of debate in relation to accountability research gaps.

**Findings:** Areas for future football accountability research include refereeing, human rights in event hosting, governance, ownership, networks, and club and fan finances.

**Originality:** Debate commentary and agenda for football accountability research.

**Keywords:** Football; research; accountability; governance

### **Introduction**

On 31 March 2022, a Soccer Society Symposium hosted by the Centre for Not-for-profit and Public-sector Research (CNPR), Queen's University Belfast, and the Institute of Public Sector Accounting Research (IPSAR), University of Edinburgh Business School closed with a group of four panellists associated with either football research or clubs (or both) and their host debating various football topics. The debate was chaired by Professor Irvine Lapsley of the University of Edinburgh and the four guests were freelance journalist Marcello Mega (MM), Professor of Accounting Christine Cooper (CC), Professor of Sports Management Grant Jarvie (GJ), and member of the Management Committee of East Sterlingshire FC's football trust, Sandy Nimmo (SM). The debate was transcribed and thematically analysed in line with Braun and Clarke (2016).

While the debate inevitably captured personal opinions, it covered themes of football accountability. These are analysed in this article, and gaps for further research emerging from the discussion highlighted. The latter is then amalgamated into an agenda for future substantive research.

The article is structured in two parts: the first deals with football reforms, with an emphasis on accountability across a range of actors, while the second deals with financial and managerial issues, in line with accounting and accountability norms.

### **Football reforms**

Literature on football reforms and accountability is scarce, with little on broader football governance (Hamil et al., 2004) or at football league and club level (Michie and Oughton, 2005).

While there is much on accountability definitions (Bovens, 2007), the concept as applied to sporting integrity is not as well-covered (Cooper and Johnston, 2012). With refereeing, there is much on influencing decisions (Rocha et al., 2013), but not on umpire relationships with accountability. For example, decision-making discretion affects integrity per general corruption research (Rose-Ackerman, 1999) where, if rules are clear, *“everybody understands the law and everybody was fine with that”* (MM). However, concerns escalate with increased opacity. The debate referenced the clarity and transparency of rugby refereeing decision-making, providing scope for future research on accountability where umpire decision-making is explained to viewers (such as in rugby and cricket) compared to the current (various) systems of video assisted referee ('VAR') in football.

The general panel view on VAR's application was *“goal line technology was fine just to see whether the ball was over the line and it should only be a few decisions like penalty kicks and the like”* (SN), with concerns raised around personal responsibility involved in decision-making. For example, it was noted that *“it's almost like 'I'm being instructed to go and have a look therefore I need to overturn this”* (GJ) and *“if [the referee]'s called to go to the screen he appears to be being told 'you've got it wrong”* (MM). This is another avenue to explore by linking accountability and clear reporting lines of referees through targeted research to supplement literature on structures (Webb, 2017) and referee abuse (Rayner et al., 2016).

Decision-making accountability does not just relate to refereeing. Much media (but not academic) coverage exists on the decisions to award the 2018 and 2022 World Cups to Russia and Qatar respectively (Blake and Calvert, 2015). The debate discussed human rights accountability: who has *“criticized Qatar as a venue for the World Cup”* (IL), and whether more should. This has research potential around ethics and accountability through public and fan reactions and engagement, and sports-washing (Chadwick et al., 2020).

Human rights screening as part of various monitoring processes was linked to both allocation/distribution of development funds and awarding of mega sport events where *“it also goes back to the decision about which country is going to host the World Cup and how those decisions are made ... Football is going to be global, of course ... [but] you know we don't want 6,000 people to be killed for that reason”* (CC). This thus highlighted yet another gap in the literature around accountability, audits, and human rights in sport, where the literature tends to focus on legal perspectives (Kirschner, 2019).

Hosting a World Cup every two years was also raised, with the debate focused on concerns including *“these guys at the top, [why] are [they] doing this? ... What are they actually trying to do? Are they actually achieving?”* (IL) and *“Are there turf wars between FIFA and UEFA? Absolutely. Is that about money? Yes”* (GJ). There was much said around accountability of member federations for a biennial World Cup. While literature exists on internal governance controls (Philippou, 2022) and athlete representation (Schwab, 2016), there is little on governance and accountability of members to the sport and fans that they purport to represent.

Governance and representation in relation to women's football was also debated, including whether it should *"be the sole ambition of women's football to just be like men ... we've just spoken about a lot of the structural problems with men's football ... we can learn from the mistakes that you've made in the past and create something completely different"* (CC). This debate is often raised in the media, but is not covered in academic literature beyond general representation of women in the football industry (Bryan et al., 2021) and commercial considerations linked to social responsibility (Painter et al., 2021). Research around governance in women's football is lacking, and thus the research gap here is large.

### **Financial and managerial issues**

Arguably more clearly linked to accountability and audit research, there is an array of literature on both financial and managerial issues in football. Research on financials tends to concentrate on aspects such as Financial Fair Play and other profitability and sustainability controls (Plumley et al., 2019), insolvency (Szymanski, 2017), and economic effects (Cox and Philippou, 2022). These themes were also, to some extent, covered in the football debate.

The cost of accountability was referenced throughout, from reform (*"The other issue for me is just the cost across the table, who pays for it and the equity round about that"* (GJ)) to technology (*"for me the most important technology is the goal line technology which is actually much easier and cheaper"* (CC)) to manager sackings (*"Changing the manager too quickly [is] expensive"* (GJ)). Cost-benefit analysis of accountability for clubs, leagues, fans, and governance officials is very rare in literature and therefore forms yet another gap in the research links between accountability, football, and finances.

The importance of networks in sport also links to accountability. While some literature concentrates on how networks serve club recruitment (Parnell et al., 2021), links to accountability are less well-explored. This relationship between networking and accountability is not limited to internal workings of football clubs, but also external, such as the use of football for corporate entertainment, where it is *"all about business contacts and more about that than anything else"* (IL).

While networking is a key part of professional services and businesses (Parnell et al., 2021), it is the purview of those that can afford it. The panellists discussed issues arising from increasing disconnect between club governance and fans, particularly those in the lower economic brackets: *"You have to be pretty rich, to be able to afford Sky Sports. So that immediately kind of like you know makes this much more of an elite school and then, when it comes to regular ticket prices, I mean, even in Scotland ... it's not a cheap day out"* (CC). The link between ticket pricing and finances has been little explored outside of sports economics (Cox, 2018) and marketing (Finch et al., 2021), and thus forms yet another research avenue.

The debate also tackled the importance of community initiatives of clubs, whereby *"they put more money into the Community foundations ... [and] some do an awful lot more than others"* (GJ). This can be from a club perspective (in terms of effectiveness and accountability), such as covid responses, or from a player perspective, such as Barcelona player contracts including 0.5% salary directly to the foundation (2022). There is also a

potential link here with sport ethics audits (McNamee and Fleming, 2007), around the areas of effectiveness and accountability in relation to community initiatives of clubs.

Accountability from the club perspective also relates to ownership. While examples of poor ownership are plentiful (Crouch, 2021), research specifically into the accountability of ownership is, once again, limited. The debate addressed concerns around the business side of ownership, including research-ripe areas such as *“actions and policies and procedures and impacts, where we go and what we do”* (IL). While finances are key to progress on the pitch, panellists discussed how *“it's not always just about winning. Yeah there's something about being a football fan that has you know, has got nothing to do with the finances. Because you know, this is what we do as a family”* (CC).

While *“money is becoming more and more important, and ... the gap between the richest and the rest becomes even greater”* (MM), the effects on competitive balance start to show. There is literature on competitive balance in football (Plumley et al., 2019), but the effect of this on fans is a gap that needs addressing, covering concerns around, for example, fans getting *“really bored watching any of the games live, because these 12 or 13 clubs are virtually guaranteed to be in the last 16 every year, so there's only so much variation so that you know the last big surprise in the Champions League was Porto”* (MM). This is particularly pertinent in line of continuous changes to UEFA and other competitions' formats. Accountability with regards finances was also discussed in the context of redistribution where *“it's about only a few clubs going to win and even within the club, where does the money go?”* (GJ).

## **Conclusion**

This article covered elements raised in a football debate which, in turn, highlighted gaps in accountability research in football, both in terms of suggested reform and business practices. Key issues raised include refereeing, governance, and finance as areas for football accountability researchers to delve into, to strengthen our conceptual and empirical knowledge in this topical area. These are amalgamated into a research agenda in Table I.

**Table I**

<b>Topic</b>	<b>Themes</b>	<b>Importance</b>	<b>Research gap</b>
Football reforms	Clarity and transparency of referee decision-making: VAR applications	Enhance veiwers' understanding and improve consistency. Can also help with reducing referee abuse issues.	Accountability where umpire decision-making is explained to viewers (such as in rugby and cricket) compared to the current (various) systems of video assisted referee ('VAR') in football.
	Personal accountability and clear reporting lines for referees and supporters		This is another avenue to explore by linking accountability and clear reporting lines of referees through targeted research to supplement literature on structures (Webb, 2017) and referee abuse (Rayner et al., 2016)
	Decision-making and accountability	Potential to improve ethical conduct and accountability in football governance, as well as imrpoving public and fan engagement.	This has research potential around both ethics and accountability through public and fan reactions and engagement, with links to the idea of sports-washing (Chadwick et al., 2020).
	Accountability, monitoring and audits in relation to human rights	Human rights in sport and monitoring around this	This part of the discussion highlighted yet another gap in the literature around accountability, audits, and human rights in sport, where the literature tends to focus on legal perspectives (Kirschner, 2019).
	Accountability of governance officials to fans and athletes	Good governance and accountability to fans and other stakeholders	There was much said around accountability of member federations for a biennial World Cup. This again lends itself to further research around governance and accountability of members (Schwab, 2016) to the sport and fans that they purport to represent.
	Governance of women's football	Growing area both in terms of league and team numbers and in terms of commercialisation	Research around governance in women's football is lacking, and thus the research gap here is large.
Financial and managerial issues	Cost of accountability in football	Cost concerns of accountability often used as reason not to engage with regulation so more information needed to assess this	The cost benefit analysis in relation to accountability for clubs, leagues, fans, and governance officials is very rarely touched upon in literature and therefore forms yet another gap in the research links between accountability, football, and finances.
	Networking and accountability in football corporate entertainment	Importance for equality, diversity, and inclusion regulations as well as better	This relationship between networking and accountability is not limited to internal workings of football clubs, but also external,

		understanding of the football business structure	such as the use of football for corporate entertainment, and is less well-explored in the literature.
	Ticket and pricing accountability	Global inflation concerns for fans and financial management concerns for clubs covered	The link between ticket pricing and finances has been little explored outside of sports economics (Cox, 2018) and marketing (Finch et al., 2021), and thus forms yet another research avenue.
	Audits and accountability of club community initiatives	Importance of and effectiveness of this well-established community engagement role of clubs	The areas of effectiveness, audits, and accountability in relation to community initiatives of clubs.
	Accountability of football owners	Changes in league ownership and globalisation have affected links with community and law	Accountability of ownership is, once again, limited. The debate discussed concerns around the business side of ownership, including areas ripe for research such as “actions and policies and procedures
	Football finance and effects on fans	Whether poor financial health of clubs "matters" to fans and other clubs	The effect of this on fans is a gap that needs addressing, covering concerns around accountability with regards finances was also discussed in the context of redistribution

The relevant importance of the two topics can be a debate in itself, but the actual debate highlighted areas of controversy where literature is limited or lacking, showing how dispute can be used to aid future research.

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