

# Exploring a Soccer Society: dreams, themes and the beautiful game

“The thing about football - the important thing about football - is that it is not just about football.” Sir Terry Pratchett (*Unseen Academicals*, 2009)

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## **Acknowledgement**

We would like to thank all of our authors and reviewers involved in the Soccer-Society Special Issue, which is a major source for the analysis and reflection in this paper. Relatedly, we also thank those who participated in the 2022 conference at the University of Edinburgh Business School where several of the papers in this Special Issue first saw light of day. The interest, passion and knowledge of participants, authors and reviewers reflected, not only deep knowledge of the issues and sharp academic insights regarding arguments, but often also a passion for the subject matter under consideration. This was greatly appreciated by all. Our special and very-personal thanks go to the overall editor of this Special Issue (James Guthrie) and administrators (Gloria Parker and Rainbow Shum) of *Accounting, Auditing & Accountability Journal* (AAAJ) for their very helpful comments and much-appreciated support in putting it together. The Issue offers a substantive body of work to encourage more research in this fascinating, but much under-researched, area.

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### Abstract

**Purpose** – The primary purpose of this paper is to provide an analysis of the key perspectives that emerge in this *Accounting, Auditing & Accountability Journal* (AAAJ) Special Issue, as a basis for determining the existence or otherwise of a Soccer Society, as well as reflecting on the challenges that evidence of corruption in soccer (the beautiful game) has had on the game to date. Reflections on these matters are then utilised to offer a prospective analysis of issues for further research.

**Design/methodology/approach** – The paper is a reflective analysis that draws on existing societal work to provide key dimensions of accounting and accountability for significant organisations in the world of sport in general, and soccer in particular.

**Findings** – Much prior research on soccer has largely focused on the internal workings of soccer organisations, with little discussion of the importance of context. This paper explores the influence of the game more broadly. Moreover, a number of the papers included illustrate an overwhelming sense of joy and pleasure from experiences of the beautiful game, as well as providing evidence of the general societal good that can flow from it. However, the study also highlights concerns emanating from weak, and seemingly pliable, governance, regulatory and accountability regimes that provide a fertile field for corruption and sportswashing.

**Research limitations/implications** – This paper highlights a research agenda as an encouragement to interdisciplinary accounting researchers to investigate accountability and governance issues as a basis for evidence-based discussions of the impact of soccer and its regulation.

**Originality/value** – This paper specifically, and the Special Issue more broadly, offers a set of original empirical and theoretical contributions with respect to an activity that has faced limited scrutiny and consideration by academic accountants. Together, they offer a substantive body of work to enable future research in this area.

**Keywords:** Soccer Society, Football, Beautiful Game, Accounting and Accountability, Sportswashing, Corruption.

**Paper type:** Research paper

## 1. Introduction

When we designed the Call for Papers for this Special Issue of *Accounting, Auditing & Accountability Journal* (AAAJ), we decided to focus on accounting for what we initially referred to as 'football'. 'Football' is widely used as the descriptor of the now infrequently-used term Association Football<sup>i</sup>. However, merely using the label 'football' can be misleading. For example, the use of 'football' alone could include rugby union, rugby league, Aussie-rules football, American football and Gaelic football. Therefore, for convenience and to avoid confusion, we opted for 'Soccer' as the descriptor of our version of football. The label 'soccer' (Association Football) is understood, internationally, as a description for what many people call football. In this delineation of what interested us, however, we risk upsetting many traditionalists (perhaps, particularly, supporters of English football teams). They may be overtly critical of what they (incorrectly) view as the Americianisation of the language, unaware that the term 'Soccer' has its roots firmly in England<sup>ii</sup>. However, this is a Special Issue of an international journal and, by using the term Soccer Society, we clarify the intended focus of our Special Issue, be it referred to as soccer, association football or whatever term is preferred for the sport that is close to the hearts of so many and has been widely described as the 'beautiful game'<sup>iii</sup>. Regardless, some critics of the use of the term soccer may remain as implacably opposed to our descriptor of the game as ever, providing further evidence of the view, so well expressed by Pratchett (2009) in the quotation used to introduce the paper above, that soccer is more than a game; to many, it is an emotion.

The objectives of the paper are, firstly, to explore critically whether the claim of there being a 'Soccer Society' is justified. Secondly, and relatedly, the paper seeks to organise, categorise and discuss the main themes of the papers contained in this Soccer-Society Special Issue, while, in addition, reflecting on other related, contemporary reflections and research. The final objective of the paper is to go beyond the major themes identified in this Special Issue and provide an outline research agenda regarding explorations of the 'darker side' of soccer as an encouragement to those with an interest in adding to knowledge in, what is argued to be, a very important, but much under-researched, area relating to the impact of soccer.

The structure of the paper is as follows. In the next section, particular perspectives of a Soccer Society are discussed as reference points for meeting the objectives of the paper. It discusses 'societal research' as a basis for establishing what might be construed as evidence of a Soccer Society, examines the significance of soccer in contemporary society through the eyes of important club managers and players, and explores challenges that the beautiful game faces from what might be termed the 'dark side' of soccer. This is followed by a section that categorises the key themes from the papers in the Special Issue, utilising the four subheadings of sportswashing, reflections on governance, impact on communities, and management issues and values. This seeks to present and examine evidence of soccer as a pervasive, and varied, influence on modern society. The penultimate section summarises the key themes from the paper and outlines a potential research agenda that largely focuses on issues relating to the growing impact of the dark side of soccer in terms of unethical and even criminal behaviour that threatens its growth and health. This is presented as an encouragement to interdisciplinary accounting researchers to investigate accountability and governance issues as a basis for more, and much-needed, evidence-based discussions of the impact of soccer and its regulation. Finally, concluding comments are made to tie the research objectives back to the analysis and the evidence presented.

The paper makes three contributions to the accounting literature. Firstly, it presents a range of evidence of the existence of a Soccer Society, whereby the influence of soccer is shown to be pervasive in terms of the lives of citizens, manifested in ways far

beyond merely playing the game or supporting a club. While this evidence base would clearly benefit from further research, the elements of the Soccer Society are shown to be already present in many countries. Secondly, the paper specifically, and the Special Issue generally, demonstrates the extraordinary diversity of accounting, accountability and governance research relating to the investigation of soccer and its impacts in wider society. Finally, the paper sets out a coherent and urgent research agenda to facilitate the detailed scrutiny of practices that undermine the development and growth of the beautiful game in ways that benefit society and create valuable social capital.

## 2. Perspectives on a soccer society

### 2.1 Societal research

The idea of a Soccer Society was inspired by previous research on the nature of society. Specifically, we draw on the ideas of Beck (1992) on the risk society, Power's audit society (1997), and Kornberger's (2010) book on the brand society. We wanted to examine the importance of soccer in society by exploring how soccer is part of the everyday lives of citizens and reflect on whether this merits the description of a Soccer Society. These three books write of the universality of the phenomenon they address: the manifestation of risk in globalisation; the presence and significance of audit in a low-trust New Public Management (NPM) world; and the use of branding in all aspects of everyday life. These works are powerful and have essentially simple messages. They contain similar observations in proclaiming a societal impact for their ideas. But they do differ on how they substantiate the use of the descriptor 'society' in relation to their ideas. One aspect of this is the question of how widespread the core idea is found in society; another facet is the extent to which the idea has become (or is becoming) embedded in society.

Beck (1992) wrote of a very distinctive society: one in which the distribution of wealth and risk are asymmetric, in which knowledge shapes society, where individualisation is a major feature of contemporary life, where gender has assumed increased significance, and one in which the standardised routines of labour are dismantled. These observations may appear postmodern, but, in reality, Beck's book is more of a tribute to modernity, and the idea of making things work and in which causality exists. In this thesis, risk is everywhere. Whether industrialists or workers, risk surfaces and touches all. This is an intriguing offering of a new modernity. However, the shape, density and flow of risk must vary across the boundaries of different countries, organisations, and strands of the population. While Beck has developed a convincing set of characters and risk impacts, he has not offered conclusive evidence that all is as he says, in particular, in the determinants of the society label for these eventualities in all walks of life.

The audit society proposed by Power (1997) appears more powerful and more convincing than Beck's risk society. Before the publication of the *Audit Society* in 1997, Power (1994) published a pamphlet in 1994 (the *Audit Explosion*) to establish the volume of audit activity in the UK. This initial development was influential in presenting the contours of what became the *Audit Society*. In the *Audit Explosion*, Power identified key sectors, professions, and practices that were confronted with the need to adopt, adapt and use the techniques of audit in their daily business. This publication revealed the significance of audit practice across society. In *Audit Society*, Power (1997) examined the significance of audit as a technology which fitted the NPM agenda by offering a means of addressing the lack of trust in an NPM world. This work examined audit as a colonising device across all sectors of the economy. The key to the societal claims of audit impact were the scale, depth and wide appeal of audit technologies, and their capacity for enrolling key actors into a society in which audit can shape actions, memories and practices within the confines of a very specific accounting practice. An example was the increasing and widespread use of

the term 'value for money' by all manner of people, including ordinary citizens, in their discussion of everyday matters.

The idea of the brand society advanced by Kornberger (2010) reflected on the historic separation of production and consumption. In his view, the emergence of branding achieves a link between production and consumption. We agree that the use of branding in contemporary society has been far reaching, including the branding of sports facilities such as soccer stadiums. Its use is also extended to cities and all kinds of organisations, including non-profit entities, commercial organisations, political activists and community-outreach bodies. Kornberger argues that this wide use of branding empowers citizens as they consume products and services. However, this is contestable. While we acknowledge the diffusion of branding, there is a counter argument that this strengthens the hand of producers with the power to influence the wishes of citizens. How do we resolve such differences? Sadly, Kornberger does not provide much help regarding answering this question. While we recognise the universality of brands, we note that Kornberger depicts his book as one of theories rather than facts about impacts, and he makes this observation repeatedly. This obviously limits the work's use in determining societal impacts, which, arguably, are of the utmost significance in determining the wider net benefit (if any) of branding, and in influencing possible reactions, individual and regulatory, to its use and promotion.

Reflecting on the above discussions on different 'types' (risk, audit and brand) of society, the idea of a Soccer Society appears more complex than each of these. There have been various attempts to reflect on its pervasiveness related to an almost-universal interest in the game. This includes considerations of the numbers of fans who attend matches, or major tournaments like the World Cup. It also extends to reflections on the behaviour of fans – whether positive in embracing the opportunities to engage with other cultures and build closer ties with countries, or negative in terms of involvement in hooliganism and other anti-social behaviours. In addition, it also relates to the actions of well-established, traditional (mostly male-dominated) clubs in relation to soccer-related community developments (such as soccer for kids), supporting initiatives to encourage women (and other less-represented groups) to participate in the sport, and also via the actions of clubs to fund and promote other (often charitable) spinoff benefits. The interest in the game reaches across countries and continents, across people of different races, religions and political convictions. This is a broad canvas. Indications of a variety of soccer cultures and subcultures are clearly seen in the papers included in this Special Issue. Evidence of soccer expressions have traction in substantiating a societal impact, as do the wide diversity of people from a variety of backgrounds who engage with all levels of soccer (amateur, semi-professional, professional, youth, men's and women's). These observations present a Soccer Society as a picture of significant complexity, and certainly more multifaceted than most previous studies have highlighted.

## *2.2 The significance of soccer in contemporary society: key actors' perceptions*

There have been numerous attempts to explain the significance of soccer, from a variety of perspectives. In exploring it here, we examine its importance from both a manager and a player perspective.

### *2.2.1 A manager's view: the serious business of soccer*

Here we examine the perspective of one famous manager – the late Bill Shankly, who managed the (under his watch) highly-successful English team, Liverpool Football Club between 1959 and 1974. Shankly was Scottish and he came from the tough (and socially-deprived) coal-mining village of Glenbuck in Ayrshire. He had a similar upbringing to that shared with other famous managers of the time from Scotland, Matt Busby, who managed

Manchester United (the first English team to win the European Cup – 1968) and Jock Stein, who managed Glasgow Celtic (the first Scottish and UK team to win the European Cup – 1967). Moreover, echoing similar sentiments, Shankly, Busby and Stein frequently highlighted the importance of the game to their respective cities, and its meaning more broadly. In the UK, one of the most widely-known statements about the importance of soccer was made by Shankly when he commented (perhaps a tad tongue-in-cheek) that soccer was more important than life or death. Liverpool, historically, a major English port city with a high density of working-class citizens, contains two successful soccer teams (Everton and Liverpool), with supporters of these clubs widely regarded as extremely passionate about the game (see Cooper and Lapsley, 2021). Its particular importance as a vehicle for enjoyment, connection and fulfilment in working-class communities (such as those in Liverpool, Manchester and Glasgow, and elsewhere) has been highlighted by a number of writers (Clark, 2015; Attfield, 2021).

The famous quotation from Shankly has found its way onto many forms of merchandising: soccer mugs, soccer scarves, key rings, caps and other memorabilia. However, the precise context of the quotation is not widely known. He was interviewed by Shelley Rhode, presenter of Granada TV's 'Live at 2' programme on 20 May 1981.

She asked Shankly: "Somebody said that football matters more than life or death to you, is that right?"

Shankly responded by saying: "Listen Shelley, it IS more important than that."  
(*emphasis added by authors*).

This exchange was uncovered by the investigative journalist Mark Jones (2020). Shankly's comment, albeit also reflecting the manager's ability, demonstrated on many occasions, to utilise humour as a riposte to questions, underlines the importance of soccer to the city of Liverpool. And while not sufficient to demonstrate a global acceptance of Shankly's expression, nevertheless, the significance attached to soccer by a cadre of exceptional soccer managers (including Shankly, Busby and Stein) has cascaded down to fans and supporters in intense relationships with their soccer clubs.

### 2.2.2 *A player's view: boyhood dreams and the beautiful game*

In this subsection, we discuss the contribution of the world famous soccer player Pelé (birth name: Edson Arantes do Nascimento) and his advocacy of soccer as the beautiful game. When Pelé played soccer in the USA in the 1970s, he disliked the widespread use of the term to describe soccer (Association Football). This was when he first described football (soccer) as the beautiful game to differentiate it from American football – and he regarded this as his most commonly repeated phrase (Pelé, 2006). Many soccer fans view Pelé as the most gifted soccer player the world has ever seen. In his 2006 autobiography, there is an entire chapter (Chapter 2) dedicated to the 'beautiful game' (Pelé, 2006). Similar to his preference for the term 'football' over 'soccer', the Pelé nickname was one that Pelé himself did not initially like<sup>iv</sup>. However, it has now become an iconic expression which transcends its original meaning as a soccer player's nickname, and become a part of everyday language, signifying excellence, dignity and fair play. These are values that resonate with the Olympic Games, which now also has soccer, played at a reasonably-elite level, as a sport within the games.

Pelé had humble origins. He was brought up as a young boy in the town of Tres Coracoes. Pelé's sporting accomplishments are so great, it is difficult to know where to begin. One amazing statistic is his goals scored total of 1,283 in 1,367 games. This is an exceptional performance that is unlikely to ever be equaled, and all the more impressive because Pelé did not play as a striker. Famously, when Pelé scored his 1,000<sup>th</sup> goal for Santos in a match against Vasco da Gama on 19 November 1969, the game was suspended for 20 minutes as both teams and the entire crowd celebrated (Pelé, 2006).

Also, his outstanding success as a player goes beyond merely sporting prowess, to wider elaborations on what can be learnt from the beautiful game. Pelé's thoughts and reflections on his experiences as a successful sportsman have important positive universal messages. One of his most popular quotations is (Pelé, 2006, p. 80):

*'Success is no accident. It is hard work, perseverance, learning, studying, sacrifice and, most of all, love of what you are doing or learning to do.'*

Pelé has also reflected on the subject of sporting failure. In explaining Brazil's style of playing the beautiful game, he stated that (Pelé, 2006, p. 7):

*'The ambition should always be to play an elegant game. Because from that nucleus emerges an example that reaches everyone, in Brazil and beyond. This is what counts. We have to be worthy and competent to show the world that we're not just five-times champions, but also people with feelings and manners, obeying the number-one rule of every sport, and of life – to know how to lose.'*

For Pelé, there was failure too. 1966 is frequently recalled (especially by English supporters) as the year England won the World Cup. But this was expected to be the third consecutive World Cup triumph for Brazil, led by Pelé. However, in the early games in the tournament, Pelé faced brutal treatment against both Bulgaria and Portugal and was injured. He received very limited protection from the referees, a situation unlikely to be tolerated in contemporary soccer. This encounter with the 'dark side of soccer' (see later for fuller explanation of the term) led to the elimination of both Pelé (and Brazil) from the tournament at the group stage. This was a tragedy for Pelé, for Brazil and for all the soccer supporters who wanted to see him play at the highest level. However, despite this treatment, Pelé did not retaliate and continued to conduct himself with dignity, behaviour winning him the admiration and respect of all genuine soccer fans.

After Pelé retired from soccer in 1977<sup>v</sup>, he became the ultimate sporting ambassador. His global work on the promotion of soccer, and sport more generally, has included him working as a Minister for Sport in Brazil, as well as working with FIFA and for UNICEF. He has also partnered with commercial sponsors in the global promotion of the game. Moreover, while Pelé did not enjoy his early encounters with the formal education system (his preference was for engagement with soccer whenever he could), in later life as a soccer player, he came to value it. He studied as a mature student and was awarded a degree by the University of Santos, and, subsequently, became an advocate of the merits of a good education. He also took his ideas on sports science to youngsters via his involvement in coaching soccer skills across the world. Pelé remained keenly sought after for expert comment on world-soccer events throughout his life.

### *2.3 Globalisation and the dark side*

Foer (2005) attributed the contemporary significance of soccer to globalisation. As he expressed it, this has been facilitated by the global integration of markets, enabled by the development of technologies that permit individuals, major enterprises and nation-states to behave in ways that allow connectivity across the world that is faster, deeper and cheaper than ever before. As Foer (2005) observed, the internet has brought the reality of globalisation to soccer fans in a variety of ways, with this being added to on the pitch, with elite teams often having many international players from different continents, and teams from a variety of countries playing each other in competitive matches on a regular basis. Money is viewed as a main facilitator, enabler and accelerator of this process, with huge amounts being available to clubs via screening rights. However, despite these observations, he also documents the way local circumstances can shape the significance of soccer, with

local religious rivalries, the emergence of oligarchs and the existence of ‘dark practices’ in the governance of the game all proving to be important in different contexts. These specific interpretations are highly pertinent to the present paper (and, more widely, to the entire Special Issue) and its discussion of the importance of context in shaping the significance of soccer.

Foer’s (2005) major critique and caveat is that the passionate game of soccer is open to penetration by dark and sinister forces, including those with criminal and terrorist intent. A number of the practices identified by him can be regarded as longstanding nefarious activities that threaten the beautiful game. In addition, there are fresh threats to it. Most recently, we have the issue of sportswashing, most commonly seen when governments that are tainted with scandal or controversy, attempt to use involvement in soccer to burnish their reputations (MacInnes, 2023).

### **3. Soccer Society: key themes explored**

The range of ‘Soccer Society’-related research included in this Special Issue presents an indication of the impact, development and pervasive influence of the ‘beautiful game’ in many societies across the globe, particularly in relation to accounting, accountability and governance processes. For convenience, we categorise the main themes covered by the authors under four main (and often interlinked and overlapping) subheadings: sportswashing, reflections on governance, impact on communities, and management issues and values. The categorisation used is a convenient way to organise the material, although many of the studies themselves impact across more than one of the four subheadings and, indeed, more widely. In addition, it is accepted that this is a personal, limited and rather artificial split in relation to topics that could speak into discussions on the way in which, and the extent to which, we live in a Soccer Society, and the implications for individuals and communities. Moreover, given that many of the papers in this issue first saw the light of day at a University of Edinburgh Soccer-Society Symposium at the University of Edinburgh in 2022, some wider perspectives were provided at that event via a debate involving a number of experts; a synopsis of this is provided by Philippou (2024).

#### *3.1 Sportswashing*

Sportswashing is a neologism that relates to the practice of groups, businesses or even countries developing and using connections to sports to build (or improve) reputations, especially when such reputations have been tarnished by perceived questionable practices (Boykoff, 2022; Skey, 2022; Roslender, 2024). It can be viewed as a form of propaganda and may be facilitated through, for example, acquiring team ownership, hosting major events, or even merely participating in particular sporting festivals. While the focus of this paper (and this Special Issue) is on the impact relating to soccer (and soccer has provided an arena for many high-profile activities that could be categorised as sportswashing), sportswashing has been associated with a range of other sports as well, including, to name a few, golf, motor racing, cycling and baseball. Indeed, it has been argued that early examples of sportswashing relate to the Berlin Olympic Games in 1936 during the Nazi period, although it has also been contended that even the awarding of the ancient Olympic Games in Greece in 416 BC had echoes of sportswashing (Rosenberg, 2022).

The claimed negative impacts of sportswashing include, at a country level, that it has been used to direct a focus away from poor human-rights records and corruption scandals, and, at a corporate or individual level, that it has been used to cover up crimes and scandals. Fruh et al. (2023) argue that the ‘distinctive wrongs’ of sportswashing are twofold: firstly, it makes participants in sport complicit in the sportswasher’s wrongdoing; and, secondly, it corrupts valuable heritage associated with sporting traditions. Perhaps an even more striking claimed consequence of it is that it can even threaten democracy.



Towriss (2022) argues that it facilitates this by enhancing the legitimacy of the wrongdoer, shielding them from any negative consequences of their conduct. As a result, this emboldens them to commit further wrongdoings and help perpetuate weak governance. In a critical reflective piece, Boykoff (2022) provides useful insights into the conceptualisation of sportswashing by arguing that: the practice is not just the domain of autocrats; domestic audiences are crucial to understanding its political complexities; new forms of it are regularly emerging; and, perhaps most alarmingly, sportswashing often sets the stage for military intervention.

By means of a critical evaluation of material from a range of sources (mainly official reports and published research), and using the lens of Nye's theory of soft power, Carosella (2022) explores the use of soccer as a political tool in Qatar, the United Arab Emirates (UAE) and the Kingdom of Saudi Arabia. He concludes that: Qatar has used soccer to increase its standing in the international community, ensuring its own protection in case of any regional disputes; the UAE has used soccer with the goal of converting itself into an international travel and business hub; and Saudi Arabia has invested in soccer to project a progressive image of itself to the world as a basis for ensuring regime security. More widely, the contradictions and inconsistencies of soccer claiming to be a force for good (the 'dream'), and the potential for governments and societies to stand in the gap to mitigate the effects of sportswashing, are amply discussed in a variety of locations (Doward, 2018; Ronay, 2019). With particular reference to the Russia-Ukraine war, Wilson (2022) explores the dilemmas faced by a range of stakeholders as they might (or might not) seek to take ethical positions. His analysis, whilst being highly critical of many clubs, governing bodies, governments and fans, highlights the complexities of relationships and motives that makes the existence of sportswashing, and its acceptance by some, a very 'wicked' problem.

In this Special Issue, and focusing on aspects of sportswashing activity of three top-flight European soccer clubs (Manchester City, Newcastle United and Paris Saint-Germain), Roslender (2024) examines evidence of how a number of Arab states have used investments in soccer as vehicles for masking what he claims are 'abhorrent human rights violations'. He argues that such ventures are used to deflect attention in engagement and dialogue with clubs, supporters, fans and the public at large. An important aspect of the paper is a distinction made by Roslender (2024) between what he refers to as traditional, immersed supporters, and less-engaged, at-a-distance, fans. The paper concludes with the assertion that, if improvements are to be made and violations called out, it is likely to be the traditional and immersed supporter groups who will challenge the questionable motivations of investors, rather than those who might be described merely as 'fans'. However, he opines that the former group presently finds itself in an impoverished position to mount any resistance, and, as a consequence, he sees no immediate likelihood of the situation improving.

Using a more traditional accounting source for data (formal accounting reports), Hyndman and Liguori (2024) explore the extent to which, and possible reasons why, major soccer clubs support altruism via their charitable conduits. As an aspect of this, they examine the two-way relationships between soccer clubs and their charitable offshoots. Case studies of four major teams (Manchester City and Manchester United in England, and AC Milan and Inter Milan in Italy; clubs that have had complex and sometimes debatable ownership structures) are utilised as the basis for the research. It was found that boundaries between the clubs and their charities were frequently blurred and the independence and autonomy of seemingly standalone charities was queried. On the basis of their analysis, the researchers argue that the motives for clubs engaging in charitable activity extend beyond normal altruism or warm-glow emotions (as would often be the case with the funding of charities). They argue that these relationships contained echoes

of sportswashing strategies and suggested that the findings of this research might input to deliberations relating to the future governance of the game.

### *3.2 Reflections on governance*

Governance is a very broad term with a range of meanings (Rosenau, 2021). It is often distinguished from operational decision making and actions, with governing frequently associated with the metaphor of ‘steering’, and operations being viewed as akin to ‘rowing’ (Osborne and Gaebler, 1992). The outworking of this is likely to differ significantly between the corporate sector (which is the domain of most soccer clubs) and the nonprofit and public sectors (which is the domain of many state enterprises and charities). Corporate governance is defined as the system by which companies are directed and controlled, with its purpose being the facilitation of effective, entrepreneurial and prudent management that can deliver the long-term success of the company (presumably related in some way to the generation of profits and to the support of other wider goals) (The Institute of Chartered Accountants in England and Wales (ICAEW), 2023). Responsibility for this largely rests with the board of directors, which is tasked with developing the company’s strategic aims, providing the leadership to put them into effect, supervising the management of the business and reporting to shareholders on their stewardship. It is about setting values and being transparent and accountable. While this has some similarities to governance in nonprofit and public entities, the fact that values, objectives, salient stakeholders and accountability relationships are different in these sectors, is likely to lead to some very distinctive approaches that are not present in the corporate sector (Hyndman and McDonnell, 2009; Almquist et al., 2013; Bellante et al., 2017). The consequences of poor governance (whether in the business or non-business sectors) can, in worst-case situations, facilitate fraud and corruption, and, in less-extreme cases, reduce organisational performance and undermine mission focus.

A number of the papers in this Special Issue explore matters that can be gathered together under the expansive umbrella term ‘governance in soccer’. Adams et al. (2024) examine the concepts of governance and accountability in relation to the Scottish soccer club Heart of Midlothian (Hearts) over an eight-year period. This longitudinal case study explores connections between, and roles of, accounting, governance and finance in attempting to deal with an existential threat to the club arising from chaotic management by an overseas owner. The multimethod study draws on data from representatives of key actors (including club directors, activists and supporters), media analysis, documentary analysis of formal and informal accounts, and official reports from regulators, analysts and political institutions. An important notion highlighted by the authors relates to the drawing of a clear distinction between formal accounting and governance reports produced by the club (formal accounts), and non-formal accounts produced by institutions or important stakeholders (including supporter groups). Among the key findings of the research are: formal accounting and governance is of limited use in managing the complex network of relationships and preventing the abuse of power; and, informal accounts help mobilise critical resources and maintain supporters’ emotional investment. These informal accounts also enable both resistance and coalition-building in response to perceived abuses of power. Moreover, it was highlighted how informal accounting can be mobilised as a mechanism to radically transform a privately-owned (and poorly run) soccer club to a supporter-owned hybrid institution. The authors claim that the conceptual framework developed in the paper creates new visibilities and possibilities for developing more effective accounting practices in settings that enable continuing emotional investment from supporters, a group often perceived as having limited power.

In a related vein, and also focussing on a Scottish soccer club (Falkirk) and similarly using a single case study, Millar et al. (2024) develop a general theoretical framework for

interdisciplinary accounting scholars interested in the performance of accountability to live audiences. The paper employs Jeffery Alexander's work on practical and symbolic performance to study the microprocesses underpinning successful and unsuccessful performances of accountability. A major aspect of evidence gathering in this paper are two question and answer sessions conducted as part of the club's annual general meetings in 2021 and 2022. A key goal of the paper is to identify the practical and symbolic dimensions of accountability, and it is argued that these two dimensions need to be aligned when answering questions (i.e., practical questions that demanded practical answers, and symbolic questions requiring symbolic answers). The authors acknowledge that in most fields there are conflicting logics, and they argue that a complete performance of accountability needs to cover each of the different logics. In the field under consideration, this means attention needs to be paid to both the communitarian and results logics. In addition, it is argued that a performance of accountability cannot succeed if the audience rejects attempts to impose an unpalatable definition of the situation. The authors suggest that such 'grassroots accountability' has broad applicability to any situation in organisational or civic life where the power apex of an organisation (in this case, the board of directors) must engage with a group of informed and committed stakeholders – the 'community' (or, in this case, the fans).

Another paper in the Special Issue deals with the governance issue of how the administration of the game might be structured at the macro level for top clubs. With respect to the organisation of European soccer at the elite level, Massimo (2024) explores the motivations underlying the European Super League (SL) breakaway attempt in 2021. The SL was a proposed semi-closed soccer competition created mainly for commercial reasons aimed at rivalling other Union of European Football Association (UEFA) competitions. The announcement of the SL was met with widespread opposition from various stakeholder groups, including from some national governments. This resulted in many of the clubs initially connected to the scheme withdrawing and the initial plans being suspended. Massimo's paper investigates the market structure of soccer in Europe and proposed modifications to the role that UEFA might play in this. The key finding of the research is that the market does not allow soccer clubs individually to monetise their business and compete with other entertainment sectors and clubs. The author argues that the main cause of this is related to the fact that soccer's governing bodies have significant power over, and control of, financially-critical media rights. Whether this is a positive thing, remains a moot point.

A different perspective in terms of governance is covered by Cooper (2024), as she reflects on the history of women's soccer (largely from a British perspective). By means of archival material and related academic articles, and using feminist theories to provide a lens, she analyses the past and possible future of the women's game. Arguing that British women's soccer was repressed for fifty years, with the Football Association, while not actually banning women from playing, smothering participation through curtailing its finances in 1921 (a situation that was not reversed until 1971), she stresses the misogyny and undemocratic nature of the administration of the game. In contrast, she showcases the men's game in terms of growth, articulating the view that women's soccer provides a stark reflection of an unequal society in terms of gender (a clear red flag in terms of reflecting a modern-day view of good governance). Interestingly, she also argues that the men's game, despite its progression in terms of economic power, has also perpetuated growing inequalities, with 'the few' clubs dominating all else, and the grassroots of the game impoverished. It was opined that this neither served soccer, nor society, well. Other governance challenges are reflected in this Special Issue. Ingerfurth (2024) reviews the unique opportunities and challenges for soccer clubs that wish to participate in the German Bundesliga, the top division in German professional soccer. This is influenced by the fact

that fundamentally, despite the fact that some private-sector finance can be accessed by clubs, the structural requirements in the Bundesliga demand that all participating teams must be controlled by a nonprofit organisation. Negatively, Ingerfurth argues, this might be viewed as undermining clubs' abilities to attract the large-scale outside investment that is useful in competing against teams from other nations in international competitions. Conversely, and positively, it is likely to protect clubs from being acquired by companies (or nations) with dubious motives that risk the undermining of clubs' reputations, traditions and connections with local communities that are so often valued by wider society (cf.: Adams et al., 2024; Hyndman and Liguori, 2024).

### *3.3 Impact on communities*

The effect of soccer as a (usually positive) force in relation to bringing communities, or even nations, together in ways that build social capital and facilitate a more caring society has often been highlighted. Soccer clubs are frequently regarded as sites for expressing a common identity, with Brown et al. (2008) arguing that they regularly exemplify many of the collective symbols, identifications and processes of connectivity that are related to the notion of 'community'. Moreover, it is also suggested that the term has even become something of a 'buzz' word (p. 303) '...wheeled out as both a lament to more certain times and as an appeal to a better future', evoking the 'dream' of soccer providing a valued platform for very positive human interaction. Using similar rhetoric, Holt (1997), in reviewing the history of soccer, opines that it has been a main force through which collective social identities are created and reinforced. Moreover, in countering the argument that the community element of many professional soccer clubs has been diminished as a consequence of big-money moves resulting in the commodification of the game, Sanders et al. (2014), using a case study of the English Premier League team Brighton and Hove Albion as evidence, argue that the co-production of the 'business' of soccer and the 'service' of community can still be a viable pluralistic form. They argue that that it is possible to build strong and sustainable connections between local communities and their soccer clubs that provides mutual benefits to each. However, this is not necessarily the assumed prevalent consequence of changes in the modern game that often bring to the fore the dominant impact of financial resources. Burns and Jollands (2022), in recognising that, at the highest professional levels, the game has increasingly been influenced by a focus on financial value, even go as far as to suggest that government proposals to ensure accountability by soccer clubs to the local communities that house, support and embrace them may well meet substantial engrained obstacles. Indeed, in analysing one UK initiative to improve the situation, they argue that, due to its focus on financial value, the implementation of recommendations emanating from the consequent review process was more likely to exacerbate the underlying problem relating to a disconnect between a club and its community, rather than ameliorate it.

In this Special Issue, Lapsley (2024), utilising the concepts of the city mosaic, hard and soft NPM, and dual and multiple identities, discusses the question of whether or not there is such a phenomenon as a Soccer Society via a case study of the city of Edinburgh and its soccer teams. It is argued that while Edinburgh's soccer clubs (Hearts, Hibernian, and FC Edinburgh) each has an enthusiastic supporter base, it is not enough even to constitute a soccer city (in which soccer is the dominant sport), let alone a more-pervasive Soccer Society. It is opined that since Edinburgh regularly hosts a variety of significant events and institutions (i.e., it is an urban mosaic), the presence of soccer becomes largely a 'sideshow'. Moreover, Lapsley argues that the influence of soccer (and evidence of a Soccer Society) is much more likely to be found in locations with limited ranges of competing sporting and cultural attractions and, as a consequence, soccer, and its relationship to the city/town, can become much more consequential.

In a comparative case study of two soccer clubs, Malmö from Sweden (which is structured as a nonprofit organisation), and Bologna from Italy (a privately-owned club), Agostino and Thomasson (2024) explore the relationship between governance models used and performance. In doing this, they investigate the tension between financial and wider non-financial performance expectations (including contributions to local communities). In particular, this is examined in the context of the increasing professionalisation of soccer, and how this has the potential to undermine the extent to which clubs might contribute locally. Perhaps surprisingly, they conclude that, contrary to prior expectations, Bologna (a privately-owned club) focusses as much on wider non-financial (and often locally directed) performance goals as does Malmö (a nonprofit organisation). On the basis of their work, they argue that blending business and nonprofit models of governance in soccer clubs (whether structured as businesses or nonprofits), supports them in managing the tension between financial and non-financial performance, and the expectation that they will contribute to local development. Moreover, the authors assert that embracing a hybrid blend of governance should not merely be acceptable in soccer clubs, but is strongly advisable.

In the same way that arrangements for the administration of the game and governance choices at the local level may impact on the health and growth of the game, national architectures of control to facilitate soccer can also have significant effects. Reflecting on recent legal changes in Brazil, Gomes et al. (2024) assert that movements from a more amateur approach to a more corporate, business approach, a change often criticised in other settings, has actually yielded significant benefits in the organisation of the game in the country. It is argued that prior to changes that allowed soccer clubs to be listed on the stock exchange, the management of the game (both financially and more generally), and clubs' abilities to retain the best players, were significantly deficient. Notwithstanding improvements that have resulted from more corporate control and related professionalism, the authors highlight a perceived need for meaningful government regulation to monitor and steer the process. In a more provocative paper, and again focusing on national, rather than local, identities, rivalries and impacts, Herd (2024), in exploring the online response as Italy beat England in the UEFA Euro 2020 final in London, pondered the online reaction to the result. Using netnography, she identifies a fairly widespread anti-English emotional reaction to the result that reflected clear overtones of overt racism and a classic example of Schadenfreud. While clearly acknowledging the obvious drawbacks of a reliance on online posting as a source of data (where echo chambers arise easily, views of the few are excessively amplified, and reasoned reflection often takes a back seat), she highlights the emotional involvement of many in such exchanges. Perhaps more than anything else, the paper highlights the challenges of monitoring the basis of many online posts and the dangers of generalising from such data sources. This is clearly a problem faced more widely in society in relation to the discussion of a range of issues, and its emergence in 'soccer-talk' is not unexpected. In another netnographical study, and again focusing on a controversial issue (this time, Russia's 2022 invasion of Ukraine), Halabi and O'Connell (2024) examine the reasons for FIFA posting a series of tweets condemning the war. While the tweets were favourably received by many, as they reflected positively on the ethical stance of FIFA, not all of the responses were positive. The paper highlights the risks of sporting bodies (such as FIFA) departing from their core mission and engaging with controversial social issues.

### *3.4 Management issues and values*

The management of a soccer team, both on and off the field, is critical to success. In particular, failure to attend to the general management of a club can have devastating effects, including bankruptcy, relegation and even liquidation. The principles of

management across all forms of organisation, whether business, public or nonprofit, tend to be similar, stressing the need for planning, controlling, co-ordinating and decision making with respect to the context of the organisation, and the necessity to adhere to and embrace appropriate legal and regulatory frameworks and ethical value systems (Morden, 2021; Ahmed, 2022). Moreover, regardless of the organisational form, attention to both general operations and finance in a balanced and risk-aware manner is viewed as a prerequisite for establishing a platform for on-field success.

Failure to manage well has led to, for example: Parma being unable to pay players and consequently experiencing insolvency and relegation from Serie A in 2015 (Italy); Leeds United accumulating major debt in an attempt to qualify for the Champions' League and, after failing to do so, entering administration and incurring a 10-point penalty in 2003 that resulted in them being relegated from the Premiership (England); Juventus being implicated in the Calciopoli scandal (related to lobbying to influence referee assignments), subsequently relegated from Serie A, and several of their sporting executives banned for life from involvement in soccer in 2006 (Italy); and Marseille being unable to defend their 1993 Champions League title because the club's president and general manager became engulfed in a bribery scandal relating to a French league game (France). Such excesses have led to a myriad of media stories relating to poor management in soccer (90min, 2019; Football Whispers, 2023; Jolly, 2023). Notwithstanding such negative indications, recent German-based research has provided signs that, over time, improvements may be emerging. Using a framework that attempted to assess management quality along four dimensions (sporting success, financial performance, fan-welfare maximisation, and leadership and governance), Zülch et al. (2020) claim that, on the basis of data from the 2017/2018 season, some harbingers of improvement are visible.

With respect to management issues, the development of soccer talent is a key focus of Carlsson-Wall et al.'s (2024) paper in this Special Issue. Here, using a case study of a Swedish soccer club, the researchers, in examining specific forms of control, and using the notion of soccer clubs as high-intensity organisations, explore how controlling talent can be generalised beyond the sports setting. It is argued that talent management in soccer clubs has previously been studied in terms of its associated costs, while this paper's perspective highlights the revenue potential in developing players and its relevance for the commercialisation of clubs. Similar to the findings of Agostino and Thomasson (2024) also presented in this Special Issue, the researchers find limited tensions between wider sports and business ideals. Instead, a new 'commercialisation pathway' emerged within the main sports activities that embraced both business and sports objectives. Moreover, the researchers evidenced a phenomenon whereby the pursuit and emergence of a 'talent factory' became an alternative example of successful performance, with the club concentrating on developing a pipeline of talent that could be sold on.

Another key management challenge is examined by Detzen and Löhlein (2024), where they investigate the valuation of soccer players in the transfer market. Despite the apparently subjective nature of such valuations, they examine the process through which judgements are reified. Employing a netnographic approach interrogating a German online 'soccer-talk' platform, and theoretical insights from the sociology of quantification and valuation, they argue that values are constructed via a constant interaction between value-proposing 'users' and value-justifying 'experts'. In this way, a detailed and cohesive valuation regime to guide discussions is generated, allowing users to engage in what constitutes an epistemic practice for the valuation of 'difficult-to-value products'. With this 'relational valuation' process, it is contended that there is a constant testing of player values that corroborates and strengthens the platform's values. In an extremely interesting related short paper, McKenzie, (2024) comments on the skillset necessary to fulfil the role of a goalkeeper in the modern game. Moreover, it is argued that a good goalkeeper is the most

valuable member of a soccer team; a key consideration in decisions relating to the acquisition of new players, and in terms of investing resources in improving existing players. Drawing on the work of Bourdieu in relation to the impact of calculative practices (now so prevalent in all aspects of soccer), McKenzie examines the art of goalkeeping in relation to commonly-calculated, goalkeeping-related numbers. On the basis of this critical consideration, he challenges whether the goalkeeping-related statistics as presently widely used are robust

And finally, in a paper attempting to identify and sketch the soccer industry's key stakeholders and their interrelationships, Yiapanas et al. (2024) develop an a priori conceptual framework that is subsequently tested in a Cyprus-specific context. Key to this are 41 semi-structured interviews with individuals who are either employees with senior clubs, or who are key industry stakeholders. An important output from the research is a club-focussed, value-based framework that combines major industry actors and their interrelationships and values. Moreover, the research identifies the motivations for business activity in the soccer industry in terms of balancing the interests of stakeholders in terms of their value-exchange positions.

#### **4. The 'Dark Side' of soccer: a research agenda**

While the papers included in the Soccer-Society Special Issue are largely concerned with governance, value, and the societal and financial allure of the beautiful game, it is hard to argue against the fact that the impact of soccer, including the accounting, accountability, governance and regulation of it, has been pervasive across society, way beyond what occurs on the field of play and in the stands of soccer stadiums. The manner in which societies coalesce around soccer-related themes and how the game has the potential to influence values, identities and social good in multiple ways is clearly visible in the papers in the Special Issue, as well as in other related-research evidence showcased in this paper. However, and again as illustrated in a number of the papers included in the Special Issue, and particularly highlighted in the earlier sections of this paper, soccer's influence is not necessarily always positive. There have been multiple cases of unethical behaviour, lack of accountability, poor governance and even downright criminality throughout soccer's history (the dark side of the game). This undercurrent of nefarious activity has the ability to undermine (and continue to undermine) the economic, social and sporting impact of soccer. While it is not the main, singular focus of any of the papers in this Special Issue, its influence is present in the background of several of them, and its insidious proclivity appears to be increasing. Given this, it seems apposite to outline some ideas for further research as an encouragement to take forward investigation, and particularly that relating to the dark side – possibly focusing on its growth, impact and means to counter what at times seems to be its inextricable increasing momentum.

Specifically in relation to accounting, several of the dark-side strategies can be viewed and related to the tendency to engage in 'creative accounting' ('using the flexibility in accounting within the regulatory framework to manage the measurement and presentation of the accounts so that they give primacy to the interests of the preparers not the users' – p. 1, Jones, 2011). The effects of this frequently spread way beyond mere financial impacts. Even the actual engagement with such schemes reflects value systems often at odds with social wellbeing and social good. It is perhaps the rather opaque link with the impact on communities that is the most rife and pernicious of the side effects of creative accounting.

For example, Derby County, an English football club, then in the English Championship (the second tier of professional league football), found itself in a legal dispute with the English Football League over its accounting practices in relation to the treatment of intangible assets. Among the dispute-arbitration-process findings was the

highlighting of the inadequate disclosure of changes in accounting policy and changes in accounting estimates in relation to the club's: 'approach to the amortisation of player registrations in the Notes to its Financial Statements for the years after the financial year ended 30 June 2015' (p. 121, Sport Resolutions, 2020). The club was found to have breached the English Football League's profitability and sustainability rules. The subsequent charges (BBC, 2021) resulted in a major deduction of league points. This led to relegation of the club and ultimately to it being forced into administration, impacting both the local community and wider society. This event was an example cited as part of the UK government's recent decision to introduce an independent soccer regulator (Department for Culture, Media & Sport (DCMS), 2023) to mitigate against financial sustainability concerns in the English major leagues (Philippou and Maguire, 2022). Another example of the use of accounting to increase freedom to spend on players is that of Chelsea Football Club, with the club's original accounting treatment regarding player acquisitions arguably leading to changes to UEFA's regulations around contract length (consequently limiting contracts to five years for amortisation purposes) (Stone, 2023). This was following the well-publicised decision by Chelsea to offer long-term contracts in order to allow for lower annual amortisation charges in their income statements, thus increasing annual profit in the short run. This provided it with more financial headroom and avoid breaching UEFA's financial regulations.

Aside from accounting standards and their application in financial reporting, there is also the issue of accounting for financial regulation, whereby clubs often come under the auspices of both national league and, in Europe, UEFA financial regulators. This was the case when the English Premier League referred Manchester City to an independent commission for 115 alleged financial rule breaches in relation to financial reporting occurring in the period 2009 to 2018 (Falkingham, 2023). It was alleged that inaccurate financial information had been provided to the English Premier League, particularly in relation to income and operating costs, as a basis for providing the club with an unfair ability to improve the club's competitiveness vis-à-vis its rivals.

More widely with respect to the dark side, cases of more-blatant financial corruption have arisen, these affecting both financial controls in the sports industry (Philippou and Hines, 2021), and the governance around the hosting of sporting events (Philippou, 2022). This can arise from a clearly incorrect application of financial accounting standards, rules and regulations, as compared to merely presenting a biased, and possibly misleading, picture through pushing the boundaries (as illustrated in the previous paragraph). For example, the Italian club Juventus was accused of false accounting after prosecutors in Turin investigated three years of the club's financial statements (from 2018-2019 onwards) for understatement of losses (Parodi, 2022). The issue with financial corruption from an accounting and accountability sense is that it is almost always intrinsically linked with misstatements in financial statements, as payments that are illegal, or in breach of regulations, are rarely properly recorded in the books of account (Philippou, 2019). For example, Barcelona were put under investigation for alleged payments to a former vice president of the Spanish refereeing committee that, given the obvious conflict-of-interest and potential criminality involved, were not accurately entered in the club's financial records (Marsden and Llorens, 2023).

Ownership and corporate governance issues have also been linked to accountability and management concerns around soccer (Hamil et al., 2004). For example, the Italian club Parma was especially affected by corporate governance events at the club, when its owner was arrested on embezzlement and money-laundering charges; the club was subsequently declared bankrupt (The Guardian, 2015). The blowback from this was widespread, negatively affecting, among others, the local community, fans and local businesses. Corporate governance failures also create institutional and personal incentives



for corruption to occur in sport (Boudreaux et al., 2016). This has resulted in financial corruption regularly arising at soccer's governing-body levels, with a range of internal and criminal investigations undertaken in relation to, for example, the awarding of broadcasting events, preferential ticketing arrangements and decisions regarding hosting rights (FIFA, 2013; Garcia and Borbély, 2014). The negative impacts from these governance failures is not only experienced within the wider Soccer Society but, more specifically and directly (and possibly more intensely), by honest organisational stakeholders of the game itself (Chadwick et al., 2018).

As well as the substantial body of Soccer-Society research reflected upon in this Special Issue, the authors have particularly flagged the potential for much of the good (the dreams) emanating from soccer to be 'undone' by the dark-side practices so clearly present. Given this, it seems apposite to outline briefly some ideas for further research as an encouragement to take forward investigation, particularly relating to the dark side – possibly focusing on its growth, impact and any means to counter what at times seems to be its inextricable increasing momentum. We hope this will provide encouragement to researchers to involve themselves in examining these dark-side issues as a basis for improving understanding, evaluation, practice and the development of policy (at both at a government and a soccer-regulatory level). This outline agenda is expressed in the form of questions related to several key (albeit overlapping) themes:

- What should governance look like in an elite soccer club?
- Which stakeholders should have 'voice' with respect to clubs?
- Is more (or better) regulation of soccer good?
- Who should be allowed to own (and exert control) over a soccer club?
- From an accounting perspective, to what extent do general accounting rules need to be modified (if at all) to deal with the context of soccer?
- Should the substantial finance available at the highest level in the game be cascaded down to support the game at the grassroots level?

## **5. Concluding comments**

There is little question that soccer is a global sport with massive reach. Its socio-economic impact is enormous. It is estimated that: 40 million people around the world play soccer as part of an official team each year; annually, 15 million official matches are played, and if informal participation is included, the number is likely to be at least five times higher; at the elite international level, the FIFA World Cup is the most popular sporting event globally; \$200 billion US is the gross output of the soccer industry; and, for the past decade, the value of gross output from the game has grown at a pace approximately double that of the global economy (International Centre for Sports Studies, 2018). Moreover, the crucial and much-valued health and wider social benefits from involvement in the game at grassroots level have frequently been specifically showcased (Football Association, 2021).

A key objective of this paper has been to examine the claim regarding the existence of a Soccer Society. The justification of attaching the adjective 'soccer' to the noun 'society' is always likely to be contentious and contestable. However, drawing on the work of others who have attached a variety of adjectives to 'society', Beck (1992) attaching 'risk', Power (1997) attaching 'audit', and Kornberger (2010), attaching 'brand', we look on the growth, impact and pervasiveness of soccer. While much previous soccer-related research has predominantly concentrated on the internal workings of clubs, often downplaying context, this paper (and this Special Issue) explores the influence of the game more widely. On the basis of an analysis and categorisation of the papers included in this Special Issue, together with a review of other recent-related research, we conclude that, using the comparators of

risk, audit and brand as attributed adjectives that have been previously bestowed on 'society', it is not unreasonable to describe the world in which we live in as a Soccer Society.

However, while many of the effects of the beautiful game are positive (the dreams), the success of the game, its globalisation, and the major flows of finance that relate to it, leaves it open to penetration by dark forces, and aspects of the threats from these have been highlighted and discussed in the paper. On this basis, the paper sketches some ideas for further research. This can help to maintain and grow the numerous benefits of a game that many (including the three authors of this paper) hold close to their hearts (the dreams), and provide support to those working to counter the dark forces that seek to exploit and weaken the impact of the sport. In particular, the research agenda highlighted in the paper (albeit, necessarily a mere partial sketching of a much broader possible canvas) is meant as an encouragement to interdisciplinary accounting researchers to investigate accountability and governance issues as a basis for more evidence-based discussions of the impact of soccer and its regulation. Such seems a laudable aim and one that has the potential to generate a range of exciting, interesting and valuable research opportunities, especially for those with a love of the beautiful game.

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## Notes

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<sup>i</sup> In the mid-nineteenth century, in England, representatives of major football clubs met to standardise varying sets of football rules. This resulted in the formation of the Football Association (The FA) in London in 1863. These rules were subsequently adopted by the International Association Football Federation (referred to, in English, as FIFA).

<sup>ii</sup> Linguistically-creative students at the University of Oxford in the 1880s distinguished between the sports of 'Rugger' (rugby football) and 'Soccer' (association football), with the usage of the latter term quickly spreading beyond the University (Cunningham, 2016).

<sup>iii</sup> Brazilian footballer Pelé is credited with making the phrase 'The Beautiful Game' synonymous with soccer, when, in 1977, he named his autobiography *My Life and the Beautiful Game* (Pelé and Fish, 1977). However, the exact origin of the phrase is unclear, with it being claimed that the English soccer commentator Stuart Hall used the term as far back as 1958 (Harper, 2003).

<sup>iv</sup> He was given the nickname Pelé at school, where, it is claimed, he consistently mispronounced the name of his favourite player, Vasco da Gama goalkeeper Bilé, because of his very strong accent. As a consequence, a classmate started calling him Pelé. While he complained, the more he did so, the more the nickname stuck.

<sup>v</sup> His last competitive match was on the 28 August 1977 when he led New York Cosmos to their second Soccer Bowl title in the USA with a 2–1 win over the Seattle Sounders. Four days earlier, New York Cosmos had beaten the Rochester Lancers 4-1 to qualify for the Soccer Bowl and Pelé had scored. Interestingly, one of the authors of this paper was present at that match (at that time, still a young student).