

FOOTBALL CITIES

Deborah Agostino*, Irvine Lapsley**, Gert Paulsson***, Anna Thomasson***

IRSPM Conference
University of Edinburgh Business School,
11-13 April 2018

*Politecnico di Milano **University of Edinburgh ***University of Lund

1. Introduction

Football is a significant activity in contemporary society. It has been described as the new religion of the 21st century (Foer, 2005) and the most famous sport in the world (Scotti, 2014). This study examines *Football in Cities* by adopting a city management perspective. This research reveals commonalities of framing and management action between these apparently different organisations and demonstrates the intertwining of the city and its social life. While the study of cities continues to grow (Lapsley et al, 2010; Agostino and Lapsley, 2013; Ahrens and Ferry, 2015; Barbera et al., 2016; Brorström, 2018; Elgert, 2018) the significance of sports within the city has been almost neglected in the public management literature. This research addresses this gap in the literature by combining the study of city management and sports management and focussing on the links between football teams and their cities.

More specifically, the aim of this study is to examine the importance of the names of football clubs to both the football teams and their cities. This raises the following research question: to what extent city and football club reputations, branding and performances intermingle? This study examines these issues and reflects on whether (and how, where and why) these separate entities become interwoven in the pursuit of their everyday business or whether they are just 'ships passing in the night'.

This research contributes to the emerging field of popular culture in accounting (Jeacle, 2012). This research contributes to the understanding of complex phenomena by undertaking comparative research in football. This study also contributes to the theoretical pluralism approach to the investigation of complex phenomena (Hoque et al., 2013; Lowe et al, 2012; Jacobs, 2012;2016). This advocacy of theoretical pluralism underpins this research which draws on the theoretical concepts of identity, performativity and branding (Berger and Luckmann 1971; Behabib, 1984; Stigel and Frimann, 2006).An important feature of certain of

the football teams selected is their adoption of the names of their cities for their clubs. The branding of cities and football teams may overlap. This fusion has the potential to forge a strong identity between the city, the football club and citizens. Performance management is critical for both cities and management teams. A distinct focus in this research is on the interactions between these football clubs and their host cities as represented by city managers and elected representatives.

From a methodological perspective, we conducted a comparative case study on the football teams in the cities of Bologna, Malmo and Edinburgh. In the cities of Bologna and Malmo, there is one football club in each city which has adopted the city names as its name. There is a more complex situation in Edinburgh, which has a senior football club with its name (Edinburgh City FC), but which has two older, more successful senior football clubs (Hearts of Midlothian FC and Hibernian FC). We examined the relationships of these football teams to the cities where they performed.

In certain cases, the results of this study highlight the centrality of calculative practices in discourse within and around these study settings. This applies to the performance of football teams and the urbanistics of city performance management. For well-established football teams there is a strong duality of identity: football clubs identify with their host cities and city managers identify with their city football team. For one team, Edinburgh City, it projects a strong identity with its city. But this is not reciprocated by city management which has conflicting pressures and allegiances in a multi club city. This is complicated by the presence of more established football teams where identity is of paramount importance. The football clubs in this study have made important, but differing efforts to connect with their cities to elaborate a narrative of being a fundamental part of the city. The main contribution is that football is more than a sport. It has the potential to be an integral part of city life. It may project the city, enhance its reputation and intensify the sense of identity with the city.

These results are unfolded throughout the paper, which is structured as follows. Section two provides the background literature about city and sport management; then the concepts of branding, performativity and identity are elaborated. The methodology section describes the setting of the three cities and club investigated detailing the data sources and approach for data analysis. Section four presented the results of the investigation in the three cities followed by a discussion and conclusion.

2. Relevant Literature

City and sports management have both attracted the attention of academic research in management accounting (Czarniawska, 2002; Lapsley, 2010; Barbera et al., 2016; Carlsson-Wall et al., 2016; Janin, 2017; Brorström, 2018), although these two issues have been investigated almost separately.

The first literature stream addresses studies on city management. Studies within this stream are continuously increasing after the research by Czarniawska (2002) that acknowledges cities as “societal laboratories” (p.1). This pioneering study underlined the importance to unravel city management techniques and practices, and how they are influenced by the global and local dimension. This study has prompted further investigations on city management by discussing New Public Management, strategic management, or non-profit organizations within the boundaries of the city.

Studies on cities as site of New Public Management have posed the attention on the need of a city to account externally for its performances as well as on the need to develop a set of measures to support internal decision-making (see Kuhlman, 2010; Lapsley, 2010; Ahrens and Ferry, 2015). In this respect, some attention has been posed on managerial tools that can be used to enhance external reporting, such as city league tables, and the implications these tools have for the city (Hood, 2007). Some other studies have instead investigated internal organizational dynamics during the implementation of performance measurement systems within cities under NPM pressures (e.g. Giroux et al., 1986; Ho, 2006; Barbera et al., 2016). These studies have shed light on the performative nature of performance measures in shaping internal roles and managerial practices and on the difficulties to practically achieve such translation, giving rise, in some cases, to decoupled situations between official PMS and practices routinely adopted.

Studies on cities as strategic organizations (Kornberger and Carter, 2010; Lapsley and Giordano, 2010; Brorström, 2018; Elgert, 2018) have instead underlined the importance and the implications of strategy for cities. In this respect, some authors (Kornberger and Carter, 2010; Elgert, 2018) have underlined the role of league tables and rankings in shaping the strategy of a city, some others (Brorström, 2018) focused specifically on the role of numbers in shaping future city strategies. Lapsley and Giordano (2010) instead have focused on the connection between accounting and politics in the development of city transport strategies. The authors have showed the interwoven between politics and power mediated by accounting tools

within the construction of city strategies. The common line behind these studies is the performative nature of accounting practices in shaping city strategy.

Cities have also been studied as sites of non-profit organizations with management and accounting scholars evidencing the interrelations between cities and non-profit organizations (Agostino and Lapsley, 2013; Henderson and Lambert, 2018). Studies in this field revealed the strong dependency of non-profit organizations to their hosting cities and the difficulties they are facing with the continuous funding reduction by the city itself.

The second literature stream concerns studies on sports management, and in particular football, an aspect only recently addressed by management accounting literature. These studies explore issues about football management in terms of centrality of sport performances for driving internal managerial practices and the implications of accounting for football clubs. In particular, three main insights emerge from this literature. First, football has gradually moved from a game into a real business with severe economic and financial implications that are visible into players' wages, financial sustainability practices or insolvency practices by some football clubs (Risaliti and Verona, 2012; Cooper and Joyce, 2013; Dimitropoulos and Koumanakos, 2015; Irvine and Fortune, 2015). Second, performance measures play a crucial role in football management by ensuring compromises between two often-conflicting logics: excelling in sports and guaranteeing financial sustainability (Carlsson-Wall et al., 2016). Third, management accountants of football clubs play a crucial role, not only internally, but also externally in connection with financial regulatory bodies by questing for player funds (Janin, 2017).

Although the literature on city and sport management is growing, the interconnection between these two realms has been almost neglected. In particular, there is to date limited evidence on the significance of sport within the city. Yet, these two realms might be interconnected as extant investigations show that both city and sport clubs are preoccupied by measurement and results. This underlines how measurement systems can be elements of connection for both cities and football club. However, an investigation about the extent to which cities and football clubs' reputation, identity and performance intermingle is still missing.

Starting from this recognition, this study aims at exploring to what extent city and football club reputations, branding and performances intermingle and reflects on whether (and how, where and why) these separate entities become interwoven in the pursuit of their everyday business.

3. Theoretical Framework: Identity, Performativity and Branding

The complexity of social phenomena requires more than one theoretical lens to explore and understand and explain their implications (Jacobs, 2012;2016). This advocacy of theoretical pluralism (Lowe et al, 2012) is particularly pertinent to the focus of this study. This research is informed by three sets of ideas: identity, performativity and branding. These three different, but interrelated, sets of ideas are mobilised in this paper to scrutinise the phenomenon of football clubs which have adopted the name of their host city.

Identity

The concept of identity is a fundamental part of the social sciences. In the seminal work by Berger and Luckmann (1971, p.194), identity is defined as follows:

“Identity is formed by social processes. Once crystallised, it is maintained, modified or even reshaped by social relations. The social processes involved in both the formation and the maintenance of identity are determined by the social structure. Conversely, the identities produced by the interplay of organism, individual consciousness and social structure react upon the given social structure, maintaining it, modifying it, or even reshaping it”.

Therefore, identity is far-reaching, being shaped by and reshaping its social context. There have been a number of studies of the phenomenon of identity in football. This includes an examination of national sporting stereotypes (O’Donnell,1994), football and identity in Scottish football as portrayed by the media (Boyle and Haynes, 1996), and French national identity during France 1998 (O’Donnell and Blain, 1999). These earlier studies focus primarily on football supporters and fans. However, the focus of this study is distinct in its study of the interrelationship of football clubs and their social context -the city where they situated and which gave birth to their names.

Performativity

The concept of performativity has been defined in the classic study by Lyotard (1984, p.11) as follows:

“The true goal of the (social) system, the reason it programmes itself like a computer, is the optimization of the global relationship between input and output – in other words, performativity”.

This perspective reifies the manner in which inscribed knowledge informs means end calculations (Fournier and Grey, 2000, p.17). In this sense, the technical value of knowledge in producing desired results becomes more important than the intrinsic merits of this knowledge in itself (Spicer et al, 2009). One distinct implication of this focus on performativity is the reduction of complexity, of unpredictability and the minimising of risks (Behabib, 1984, p.104).

These observations resonate with a results-focussed culture in which the end results overcome all other considerations. Thus, primacy is accorded to football league tables (and to city league tables?) in this social sphere. Just as football clubs have strict performance criteria (Carlsson-Wall, Kraus and Messner, 2016), so do cities which have been exposed to NPM. The nature of the journey into performativity by two entities, the city itself and its namesake, the football club, offers a fascination social phenomenon and commentary on the penetration of calculative practice in contemporary society.

The Brand

The phenomenon of branding has become widespread in contemporary society (Eshuis and Klijn ,2012). City Branding is one example of this phenomenon (Stigel and Frimann, 2006). While branding within the commercial sphere is expected, there are interesting tensions in situations where football clubs coexist in the social setting of the city and whether this adds value to, or degrades city reputation. For example, the fans of the St Pauli club in the Bundesliga have a reputation for violence which sits uneasily with Hamburg`s attempts to position itself as a modern city. The idea of sporting image as a feature of city branding has been revealed in the case of Barcelona, one of Europe`s most iconic cities (Smith, 2005).

These three strands of theoretical thinking offer a framework for the analysis of the complex interrelations of football clubs in their social contexts.

4. Research Approach

This study is a comparative case study investigation. This will follow the mode of case study research by interviewing key actors, analysing documents and observation, where feasible. The research plan is to interview both officials of the football clubs and of the city management.

Our overarching research questions are:

1. Is there a strong identity with the football club? The city?
2. How significant and how similar are performance regimes of football clubs and their cities?
3. Do cities and football clubs offer shared, blended or contrasting brands?

The study settings are set out in Table 1. This shows the characteristics of three comparable cities in terms of size and significance within their geographical locations.

Table 1. Study Settings: The Cities

	Edinburgh	Bologna	Malmo
Population	495,360	387,510	318 000
Status	Capital of Scotland	Capital of the Emilia Romagna Region	Third largest city in Sweden and the largest city in the region of Skåne
Industry	Financial services Higher education Health care Tourism	electro-mechanic and food industry	Previously a large industrial center with focus on shipyard. Since the turn of the century re-branding from industrial city to knowledge city.
Unemployment	4.4%		14,8 (highest among Swedish municipalities in 2015)

We studied these football teams by gaining insights from a variety of sources. These include interviews with key actors within city management and within the football clubs. The researchers used semi-directed interviews to gather data on these research questions. In addition, this study used media reports; publicly available documents from these study settings and documents provided by the organisations in this study.

The findings were analysed by mobilising the themes of performativity, branding and identity at the football clubs. This revealed rather complex patterns of activity as clubs positioned themselves in relation to their home city and to their competitors.

5. Results

5.1 Bologna: The City of the third wheel

Background and team history

Bologna FC is the city's main club, established in 1909. It is the fifth Italian football team with more honours in the story of Italian football. It is the first Italian team that won an international

competition in 1932 and the first Italian team that won against an English team (Bologna FC, 2016). It has a story of success and honours both in national and international competitions. At the Italian level, Bologna FC won 7 Italian league championships, even though the last one dated back to 1963-64. These honours make Bologna FC the fifth most successful team in the history of the league. At the European level, it had honours in two competitions: Mitropa cup, which was won three times in 1932, 1934 and 1961; and UEFA Intertoto Cup that was won in 1998. The most successful years of the football team occurred since its establishment until the mid-1960s, when it won the last Serie A during the season 1963-64 (see Table XX). From that year on, the football team climbed down and back up the Serie A: it was relegated four times in Serie B and two times in Serie C. It also suffered financial problems during 1990s, which led Bologna FC to bankruptcy in 1993. It was re-established in June of the same year under the management of the entrepreneur Giuseppe Gazzoni Frascara, who developed a relaunching strategy appointing Alberto Zaccheroni as new coach. This complete reorganization of the football club led Bologna FC to win the UEFA Intertoto Cup in 1998.

Table 2 The History of Bologna FC

Year	Main events
1909	Bologna FC is established
1924-25	Bologna FC won the first Italian cup (Serie A)
1932	Bologna FC won the first Mitropa Cup
1963-64	Bologna FC won the last Italian cup (Serie A)
1981-82	Bologna FC was relegated to Serie B
1982-83	Bologna FC was relegated to Serie C
1988-89	Bologna FC returned back to Serie A
1991-92	Bologna FC was relegated to Serie B
1992-93	Bologna FC was relegated to Serie C
1993	Bologna FC went bankrupt and it was re-established again in June 1993. A new president was appointed: Giuseppe Gazzoni Frascara
1995-96	Bologna FC returned back to Serie A
1998	Bologna FC won the UEFA Intertoto Cup
2004-05	Bologna FC was relegated to Serie B (the president became Alfredo Cazzola)
2008-09	Bologna FC returned back to Serie A
2013-14	Bologna FC was relegated to Serie B
2014	Bologna FC was bought by a Canadian entrepreneur, Joe Saputo, who became also the new president
2014-15	Bologna FC returned back to Serie A

In recent years, the football club faced economic difficulties again. During the season 2014-15 it faced troubles to pay the admission to Serie A, it delayed the payment and was penalized during the Italian championships. During the summer of 2014, several entrepreneurs declared

an interest in purchasing the football club and re-launching it for a second time. Bologna FC was finally purchased by a Canadian entrepreneur, Joe Saputo, who became at the same time the chairman of the club. Through this acquisition, Bologna FC becomes the first Italian football team controlled by a Canadian entrepreneur and the second one, after Roma FC, to be managed by an American chairman. This foreign acquisition was considered by supporters as the unique way for club financial survival, with several newspapers titling “Bologna: road to heaven” (Il Resto del Carlino, 2015) or “God is red and blue: Its Canadian” (Il Corriere di Bologna, 2015).

Identity, branding and performativity

The Bologna case study revealed a strong local and dual identity between the city and the football club, which was recently undermined by a “third wheel”, namely the foreign investor of the club.

The main distinctive feature of the city at the national level is its highly participatory nature with the city administration adopting a participatory and engaging approach in city management. In this respect, local strategic plans as well as the sport strategic plan are defined after a set of participatory meetings with citizens. With reference to sport in general, administrators of the city acknowledged that “the sport has an economic and social role being an urban meeting place” and a relationship care system”. According to the sport elective councillor:

“The sport is a vehicle for identity and inclusion for citizens. It is a way for promoting touristic excellences and local specificities. For this reason sport management is integrated into the strategy for tourism and cultural promotion of the city” (Sport Elective Councillor)

Citizens of Bologna has always been divided between two major sports: basket and football. Both of them are considered key distinctive features of the city. Yet, if for basket citizens are divided between two teams, Virtus and Fortitudo, this is not the case for the football, where there is only one team creating a sense of belonging for everyone in the city. Football, in particular, has always represented an element of strong identity for citizens and a strong element of interaction between the city and the club. This was visible in several managerial choices of the Football Club with coaches as well as presidents being citizens of Bologna. Also the Club ownership, until 2014, belonged to a consortium of Bolognese entrepreneurs (among which Segafredo). This strong connection between the city and the club is also visible in the Bologna FC official documents:

“Bologna is a brand of tradition that also coincides with the city” (Bologna FC, Statement of company presentation)

The strong dual identity between the city and the club is visible in several joint actions. An example of this strong linkage is represented by the contribution of Bologna FC to young involvement in sports thanks to the youth sector. Some initiatives in this respect comprise the following: Campus Rossoblu, which is a summer campus that target young players, including woman, in an age comprise between 5 and 16 years. Through an intense week of full working, the Bologna FC staff aims to improve technical competences of participants at both the individual level and team level. Scuola Calcio, which is the Academy of Bologna FC. It was founded in 2004 with the aim to develop young players and it counts now 360 players for 30 units of technical staff involved. Bologna FC Woman that is the feminine team of the football club that is active in Serie C. Finally, the arrival of the Canadian management has led to the introduction of a further youth team: Saputo School Cup, whose first edition was held in November 2016. It is a football competition that targets primary schools in Bologna and Montreal, with the final and semi-final football matches that will be held at Stadium Dall’Ara. These initiatives provide evidence of the social role of the club for citizens.

At the same time, also the city is strictly connected with the club. For example, when football team was relegated in the second league in 2013, the comment by the major was:

“Bologna FC is an asset of the city, a symbol for Bologna city. We know that being relegated to the second league is a damage for us, but we will recover soon” (Major of the city)

Also the city management supported the club with a project about creating a cultural path in the city to discover historical places for Bologna FC such as the cemetery with the headstones of several famous players of Bologna FC, old location for Bologna FC, old stadium, old shops of famous players, meeting places for supported. Depliant and brochures were realized and rendered available in tourist offices.

A further element of connection is represented by branding with particular reference to the symbols of the city and of the club. There are two different brands for the city and the Football Club although with some similarities.

The symbol of the city is a shield divided into four parts, two of which are said to belong to the citizens and the remaining two to the municipality. The shield has a red cross as the main emblem with white background, while there is a blue colour for the portion belonging to the

citizens. This symbol dated back to mid-nineteen century even though some researchers attributed this shield to the feudalism era as an emblem for the army.

The symbol of the football club instead has a different origin even though the colours remind those of the city. The club was founded in 1903 and its colours are red and blue; they came from the T-shirt of the first team captain and that colours were those of his college in Swiss named Schoenberg.

Even though, the story behind the two symbols is significantly different, in practice, the colours of the city and of the club are the same: red and blue, providing an item of connection and linkage. Today, the two brands are kept separate and there is no integration between the two. However, for joint events, both the symbol of the city and that of the club appears in brochures and depliant.

This strong dual identity between the city and the club significantly suffered in 2012 and 2013 because of the poor performances of the club: not only the club was relegated in the second league, but also the financial position was particularly critical. With the relegation in Serie B, it followed a loss of €16 million and a reduction of total revenues from €45.87 to €26.54 million. The performances become even worsen in 2014 with a net loss of €28.4 million at the end of the Italian championships. When the Club was almost close to bankruptcy, a foreign Canadian entrepreneur called Joey Saputo, purchased the club saving it from bankruptcy. Since 2014 to date, the club of Bologna is under a foreign ownership. This ownership change has significantly changed the relationship between the club, the city and its supporters.

On the one hand, a foreign investor and therefore a foreign administration of the club is considered as “providential” for the survival of the club itself, but at the same time, he is considered as too far from the local culture:

“Without the arrival of the chairman Saputo, the club would have reached bankruptcy. Bologna FC would not exist any longer. We are aware that the president is managing properly the club, but he is a businessman and he is managing Bologna as one of any other business, not with the hearth of a supporter. He is doing well to recover the financial situation of the club and also its sports performances. But this is a long plan and, you know, Italian supporters want results now, not in five years” (Sport Journalist).

This relationship of love and hate between supporters and club management has also gradually moved into the relationship between the club and the city in particular with the problem of stadium renewal. The stadium, called Stadio Renato Dall’Ara, was built in 1927 and it has now

a capacity of 38.279 seats. It is the first stadium in Italy that was built after a public initiative: it was constructed during the Fascism Regime and became a public stadium after World War II. The stadium is a municipal infrastructure that is assigned to Bologna FC through a concession. According to this concession, Bologna FC pays an annual fee to the municipality, whose amount is of € 121.847,26, which is adjusted every year on the basis of the league in which the football team is active (i.e. Serie A, Serie B or Serie C) and the annual inflation rate following ISTAT values (Comune di Bologna, 2008). Within this schema, utilities costs as well as maintenance costs are in charge of the football team (Comune di Bologna, 2008). With the arrival of the Canadian investor and Bologna FC chairman Joe Saputo, the Stadium has come at the forefront of public discussion given the intent of the new entrant to entirely renovate the stadium. This intention has opened a long negotiation, especially with reference to costs and budget, between the new management and the municipality giving rise to some conflicts between the city and the heads of the Club. On September 2016 a joint working table was constituted between the two parties. This working table is intended to manage three main aspects connected with the restoration of the stadium: architectural structure, administrative path and economic and financial structure (Zanchi, 2016).

Yet, the relationship between the club, the city and supports is critical. The city did not enthusiastically welcomed this request:

“This is business more than football, they want to enter the city. We need to evaluate this request, understand benefits and risks, but also to engage citizens while evaluating this alternative” (Sport councillor)

A more cynical comment came from a journalist:

“They are putting the money, now they want to decide not only for the club” (Sport journalist)

At the same time, also the Bologna FC entered this gaming for the stadium by offering a renewal of urban areas closed to the stadium if they receive the property of the stadium. The interaction is still ongoing with several burning meetings between the club and the city with a decision not yet made since financials on the proposed plan by the Canadian entrepreneur are still missing.

In summary, the Bologna case study revealed an evolving relationship between the club and the city that moved from a strong integration to a more conflicting interaction with the arrival of the foreign entrepreneur.

5.2 Malmo City of Integration

Background and team history

Malmö FF has a long history and it is intertwined with the history of the city of Malmö. Malmö FF was founded on the 24th of February in 1910 and had its debut in the national football league (Allsvenskan) the season 1931/1932. The team was founded based on an initiative from the municipality of Malmö, as a strive to provide young boys with an incentive to play football.

At that time Malmö was an industrial city with large naval industry and a shipyard. The industrial character of the city came to influence the team and the major part of their fan base and team members worked in the naval industry. The sports journalist interviewed for this project said that the football provided a joy and a ray of light into the lives of the working class and the success of the team united the fans and gave them something to look forward to in what in other ways was a harsh and rough life.

Due to the strong industrial profile of Malmö the Social Democratic party has always had a strong position in the city. In 1937 a strong Social Democratic profile and the city commissioner of Malmö, Eric Persson, was elected the president of Malmö FF and stayed in that position until 1974. During his years as a president the football team won the national league several times, the first time in the history of the football club was in 1944 and following upon this the team experienced several years of success during the second half of 1940's and the beginning of the 1950's. The second time the team experienced a similar way of success was in the 1970's and following this is a new way of success starting around 2010 and that is still going on with several first positions in the national league and games in Champions League. Considering the development that Malmö FF underwent during Eric Perssons years as a president it is not strange that he is by many fans considered an icon and the one that made Malmö FF what it is today.

Eric Persson was when he stepped back in the 1970s, replaced by a high profiled bank man, Hans Cavalli Björkman, with a large influence in the local and national financial sector. This opened up for collaborations with the private sector and also the door to sponsorships and

professional players. It was however according to the former city commissioner, still much of a men's club at this time were prominent men met and as she said "smoked cigars".

The connections between the team Malmö FF and the city of Malmö thus have a long history, starting with the founding of the city, followed by the election of the Eric Persson as a president and then by the support that Malmö FF gave to immigrants that arrived in Malmö during the second World War. Since the organization of the football club has underwent a professionalization that started with the president Hans Cavalli Björkman in the 1970s. Today the football club is to a large extent governed as a company with a president, a board and a CEO, but it still has the legal form of an Association, and all major decisions has to be.

It is however not only the team Malmö FF that has developed and changed character over the years. Also the city has underwent major changes. Malmö is no longer an industrial city and the naval industry no longer plays a vital role in the city. Instead Malmö has converted into a completely different city. From being an industrial city to a city that harbors a large university where a lot of new companies and start-ups are establishing themselves and with a thriving cultural life. In addition, several of the older and less attractive areas of the city has underwent a process of gentrification and are now populated by young professionals with university degrees and careers. This is however only true for immigrants in one part of the city. The other part of the city is to a large extent populated by immigrants who barely speak Swedish, children to immigrants, unemployed people and people with no formal training. As the former director of the City who worked for the city for all her adult life said when she was interviewed:

"When I was in the 1950's started to work for the municipality the people in the city were employed and happy, but the city was ugly. Now, the city center is beautiful and attracts visitors as well as new residence, but the unemployment figures are high and large part of the population is unhappy."

Representatives from the city as well as from the football club agree that the city and the football club has developed together as well as in parallel with each other. This is also reflected in the way the city and the football club collaborated during the earlier years and how they collaborate today. In the earlier years the football club was an important part of the every day life of the working class in the city, today the fan base of the team is composed by new as well as old fans, Swedes as well as immigrants and people living in the city as well as in the nearby municipalities. Malmö FF unites the all people living in the meltingpot that the city of Malmö has become. With team members with very different backgrounds and history, including the

international icon Zlatan Ibrahimovic, that even though he only played half a season for the team is an important role model for the immigrants living in the poorer areas of the city. The team is thus important for the city as well as for the people living there.

The football team is today involved in several different social projects in Malmö, some together with the city others together with the local businesses. There is an entire unit in the organization that is called Malm FF in the city, that employs around 10 persons. One is the Football academy, which is a collaboration between the city and the football club. The idea with the football academy is to attract young people to play with the club and take advantage of the resources of Malmö FF. The requirement is however that they keep up their grades in school. If they do not perform in school they can no longer train with the academy. This is a good way to provide young people with incentives to study, at the same time as the football club can detect new talents to recruit.

Another project is to help unemployed people to get in contact with potential employers. Malmö FF holds regular events where representatives from clubs sponsors to come, play football, and meet young unemployed people in Malmö. In that way the sponsors get in contact with potential employees and save time with an arduous recruitment process at the same time as they are involved in what can be considered social corporate responsibility event. Through these events the football club not only provide their sponsors with an opportunity to contribute to the society, they also contribute to reduce the unemployment in the city and strengthening the brand of the football club as well as its legitimacy.

Identity and branding

From the background description of the team and how it's history in many ways is intertwined with the history of the city, it is clear that the identity of the city and that of the football club is closely connected. Not only due to the fact that the football club has the same name as the city, but also due to the importance the club has for the people living in the city and always has had. That the identity of the football club is closely connected with the identity of the city and the history of the city was something that was stressed by the city commissioner as well as the head of the department of sports, culture and leisure in the city. The city commissioner of Malmö explained it more or less a symbiosis, were not only the identity of the city, but also the city brand is influenced by the identity and brand of Malmö FF. One example is the international football icon Zlatan Ibrahimovic, he comes from one of the areas of the city were

most immigrants live, known nationally as well as internationally for this and for the high level of crime and occurrence of violent riots. Zlatan Ibrahimovic is a role model for the people growing up in this area today, showing them that there is a way out. At the same time, the city commissioner told during the interview how she never talked so much about football as she had done since she assumed the position as the leading politicians of the city. That football is of importance to the people in Malmö and has a long history in the city, was confirmed during the interview with a well-known and experienced sports journalist that have worked for the local as well as national media for many years and also written books about football. He said that he never received so much attention and comments from readers as he did when he moved to Malmö and started to write about Malmö FF. It was according to him almost overwhelming and evident that Malmö FF was an important part of the city and the people living there, including prominent people from the business sector and the cultural elite in the region.

Further, representatives from the city regularly attend football games and have on occasions invited visitors to the city to football games making that a part of their formal visit. People invited are international guests as well as local and national representatives from the business life, once she invited the prime minister of Sweden to a Champions League game when he visited the town.

The people working for the city as well as the sports journalists interviewed had a difficult time separating how the identity and the brand of the city was influenced by the football club. Rather identity and brand seems to overlap. All were however agreeing upon the fact that Malmö FF is of great importance to the city.

Performativity

During the interviews with the representatives from the city it became clear that even though performance is important, it is not everything. For the city the football club represents more than just the team that plays in the national league and in Champions League, it is a club that has a large base of members and conducts a wide range of activities. The fact that football is a sport that gets a lot of attention in Malmö and always has and thus attract a lot of members, contribute to make Malmö FF an important counterpart for the city.

For the municipality, the other associations are however equally important. The head of the department for sports, culture and leisure as well as the city commissioner stressed the importance all associations play for especially the younger people in Malmö. Therefore the city endorse and support the associations, also the less successful once, and especially the once that

work with integration and equal treatment and has a strong value base. The city has also received awards for being the most association friendly city in Sweden. Awards and city league tables are however not that important according to the head of the department of sports, culture and leisure. They come and go and people tend to forget about them quickly. Here he gets support from the city commissioner who more or less share his point of view of city league tables being less important even though they in a short term can give the city some positive attention.

The performance of the team is however considered as important for how important the team is for the city. Upon this all representatives from the city and Malmö FF that was interviewed agreed, the team can afford to perform badly for one or two seasons, but if it consistently were falling behind it would likely loose it's importance to the identity and brand of the city. This was second by the sports journalists that was interviewed. Especially considering the fact that there are alternatives available, the city for example also has a hockey team and a handball team and the cultural life is blooming. The sports journalist said during the interview that if you have limited financial resources as a family, of course you have to prioritize and for a family tickets to a football game could be competing with other activities, including cultural activities.

5.3 Edinburgh: City of Contradictions

Is Edinburgh a 'Football City'? This case study reveals a city of contradictions: a city which does have a football presence, but it's pre-eminence within the city is challenged by other sports, by cultural events and by heritage assets, all of which make contrasting claims to have their name aligned with the name of the city. It is also complicated by the existence of three senior football teams in this city: Edinburgh City FC, Hearts of Midlothian FC and Hibernian FC. These teams have distinct followings and traditions as table 3 shows. This case study reveals the limited importance of branding, the overwhelming significance of identity and the attenuated position of performativity in the relations between this city and its football clubs.

Table 3. Edinburgh's Football Teams

Club	Edinburgh City FC	Hearts of Midlothian FC	Hibernian FC
Established	1928	1874	1875
Current League	Scottish League 2 (tier 4)	Scottish Premier League (tier 1)	Scottish Premier League (tier 1)
Average crowd*	330	19,379	17.634
Scottish Champions	-	4	4
Scottish Cup Winners	-	8	3
Scottish League Cup	-	4	3
Champions, Second Tier	-	1	6
Scottish Lowland League	2	-	-
East of Scotland League Champions	1	-	-

*European Football Statistics, 2017-18, www.european-football-statistics.co.uk

Sources: websites of Edinburgh City, Hearts FC and Hibernian FC

This case study is based on the analysis of websites, public documents, media reports and interviews with key actors in football in this city. Those interviewed as part of this study are shown in table 4. Most of those interviewed in this case study disagreed with the naming of Edinburgh as a 'football city', or at least could only agree with this description of Edinburgh in a highly qualified way. There was a consensus amongst all those interviewed that the city of Edinburgh is famous for its historic buildings and architecture (notably its castle which dominates the city skyline), its festivals (the highbrow International Festival of classical music, ballet, opera and serious drama; the Film Festival; the Jazz and Blues Festival; the Fringe Festival of predominantly popular culture and the Christmas and New Year festivals). None of those interviewed thought football was a key attraction for visitors to the city. Also, it was frequently mentioned in interviews that Edinburgh is the capital city for rugby. It hosts the headquarters of the Scottish Rugby Union and plays its home internationals in Edinburgh

Table 4. City of Edinburgh Interviewees

Organisation	Position	Football Club Affiliation
1, City of Edinburgh	1.1 Chair, Culture and Leisure	None
	1.2 Elected Member 1 (EM1)	Hibernian FC then Hearts FC
	1.3 Elected Member 2 (EM2)	Family Hearts-minded, but Hibernian FC
2. Journalists	2.1 National	Celtic FC and Hibernian FC
	2.2 Local	Formerly Rangers FC, now Hibernian FC
3. Edinburgh City	3.1 Chair	Hearts FC
	3.2 Supporter (ECS)	
4. Hearts FC	4.1 Chair	Hibernian FC family, but became Hearts FC
	4.2 Supporter1(HRTS1)	Hearts FC
	4.2 Supporter (HRTS2)	Hearts FC
	4.3 Supporter (HRTS)	Hearts FC
5. Hibernian FC	5.1 Chair	Hibernian FC (BUT Hearts FC mother)
	5.2 Supporter 1 (HIBS1)	Hibernian FC
	5.3 Supporter 2 (HIBS 2)	Hearts FC family, but then Hibernian FC
	5.4 Supporter 3 (HIBS 3)	Hibernian FC

These complicating factors make Edinburgh less likely to be classified as a ‘football city’. In fact, there were many references to Glasgow as more of a football city than Edinburgh. Glasgow does not have the same presence in rugby as Edinburgh and it has less of a profile in high-brow culture. It has interesting architecture, but is not regarded as being as beautiful as the vistas and architecture of Edinburgh. Furthermore, the Glasgow football clubs (Glasgow Celtic FC and Glasgow Rangers FC) are the most successful and best supported teams in Scotland with truly international fans too. Both these teams have been successful in European football. Perhaps most importantly, the contest between these two clubs and their supporters is intense. This contest between these two clubs was founded on a sectarian divide. The city football fans are depicted as having an intense dislike for each other or worse.

This raises the matter of how some of these interviewed felt that Edinburgh was a football city but not predominantly a football city, but one in which large sections of the city’s population

had football interests and allegiances. This is explored here by examining the three senior football clubs in Edinburgh:

1. Edinburgh City FC
2. Hearts of Midlothian FC
3. Hibernian FC.

1. *Edinburgh City FC: A Branding Challenge*

Edinburgh City FC is proud to be the only senior football team in Edinburgh with the name of the city in the name of its club, according to its Chairman. This club has branded itself as the club of the city. Its club badge has the castle on it. Its team colours are black and white, the colours of the city. Edinburgh City FC proclaims on its website (City of Edinburgh, 2018):

“Welcome to Scotland’s capital, the International Festival City of Edinburgh and the home of the newest SPFL team, Edinburgh City FC”.

However, that website declaration is also important in revealing the relative obscure history of Edinburgh City FC. It now competes in Scottish League 2, after a recent promotion. Indeed, its sporting success is overshadowed by the success of its city rivals, Hearts FC and Hibernian FC, both of which compete in the Scottish Premier League and both of which have won domestic honours (see table 1).

The Edinburgh City fan and historian observed that the current club is a reincarnation. The original Edinburgh City FC were wound up in 1955, when the city council refused to renew the lease of City Park, the home ground of Edinburgh City FC at that time. The current Edinburgh City FC was reformed in 1986. It has relied on the city allowing it to use the city owned Meadowbank Stadium. However, this stadium is being modernised by the city. The stadium is multipurpose. It hosts athletic clubs and athletic meetings as well as football. And the history of Edinburgh City FC may yet repeat itself. The part of the city management which has responsibility for culture and leisure has a Chair who has no interest in football. In a recent justification of the expenditure on culture and leisure as part of the city’s 2018/19 budget, the chair identified numerous activities but football was never mentioned (Wilson, 2018). Worse still, Edinburgh City FC have had little involvement in the planning of the modernised stadium. Indeed, the specific plans the city have for the modernised stadium have an adverse impact on Edinburgh City FC. Specifically, the city plans to restrict the capacity of the seating area to

499. The number below the existing 500 seats means the city administration will incur a lower level of costs for manned ground maintenance. Edinburgh City FC have protested to the city administration on the basis that this will constrain their expansion plans. However, they are perplexed by dealing with a city administration which appears to have no knowledge of, or interest in, football. Currently, Edinburgh City crowds at home games of some 350 supporters. The club acknowledges that this is a modest level of support. But it has an expansion plan based on becoming the second team for all football supporters in the city. Specifically, the club offers concessionary prices for season ticket holders of Hearts FC and Hibernian FC. As one of these teams will be playing an away match every other week, there is a sizeable group of football fans who may be interested in watching Edinburgh City FC play.

The ambitions of Edinburgh City are considered below in the context of the contest between Hearts and Hibernian. When asked about Edinburgh City FC positioning themselves as the football club of the city, the Chair of one of the other senior clubs in the city said that they had come along too late – about 100 years too late! This chair was aware that Edinburgh City FC had offered discounted entry prices for season ticket holders at Hearts and Hibs to attract them as fans when their own team was not playing in the city, but doubted that this would have a significant impact. The supporters of both Hearts and Hibs pointed to the history of their teams and the lack of success at Edinburgh City FC. In discussion with HRTS3, this supporter had many questions, as this exchange reveals:

HRTS3 “What are their colours? “

Interviewer: Black and white.

HRTS3: “Black? That’s a Hibs colour. Sometimes, they have a black strip”

HRTS 3: “Where do they play?”

Interviewer: Meadowbank is their home stadium.

HRTS3: “Oh no. That’s the Hibs side of the city. Do they have a lot of ex-Hibs players?”

Interviewer: “They have some young Hibs players on loan”

HRTS3: “That’s` it. They are not for me. I’m a Hearts supporter”.

And the following exchange with a Hibs supporter underlines the strength of identity with their clubs:

HIBS3: "I don't know much about Edinburgh City "

Interviewer: "Would you go to see them play?"

HIBS3: "No, I'm not interested in them. I am a Hibs supporter. That's my team and I am not following anybody else".

The above exchanges cannot be portrayed as a representative picture of the views of all Hearts or Hibs supporters, but it is indicative of a significant challenge for Edinburgh City FC. On the positive side for City, one of the elected members of the city (EM1) did look out for their result on a Saturday. This person thought City FC might become a feeder club by developing players for the two bigger clubs in the city. But this can raise identification problems with partisan supporters of either Hearts or Hibs.

The case of Edinburgh City FC is particularly interesting because of the way it has branded itself and made explicit branding links to Edinburgh by adopting, its name, its badge and its city colours. But in this contest, the identification of rival supporters with their own teams looks like it presents a formidable obstacle to their aspirations.

2. *Hearts and Hibs: Identity Rules*

In this case study we discuss both Hearts of Midlothian FC and Hibernian FC together. Since their formation in 1874 and 1875 respectively. As the Chair of one of these clubs said, the competition, between Hearts and Hibs is like a separate competition. A league within a league. Both clubs compete for the title in the Premier League but their games against each other assume an overwhelming significance.

The nature of the competition between Hearts FC and Hibernian FC is described as an intense rivalry. The Edinburgh City Fan likened their relationship to two tribes from different parts of the same city. The interviewees said there may be a small number of supporters on each side who are motivated by an intense dislike bordering on hatred but this tension is not regarded as anything like as severe as the hostility of supporters towards each other in Glasgow and the supporters of Hearts and Hibernian take pride in that. It is interesting to note the nature of this friendly rivalry between these supporters. For example, supporter HIBS1 likes to relax in the evening in his local public house. He said that all his drinking friends are Hearts supporters. There are often strong family traditions which influence the selection of which team to support. For example, supporter HRTS2 remembers going to his first match with his parents (both Hearts supporters) when he was four years old and his mother lifted him over the turnstile. This

was a longstanding tradition in Scottish football grounds in which youngsters got into the match free. He was too small so he could not see much of the match. But the atmosphere was so exciting he became a Hearts supporter. However, Hibs2 had a very different experience. All of his family are supporters of Hearts. At school his friends were supporters of Hibernian. One day he was invited to see a Scottish Cup semi-final between Hibernian and Celtic. He enjoyed the match so much he became a Hibernian supporter. The elected politician (EM1) who is a Hearts supporter used to watch Hibernian play at home when Hearts had an away match. He enjoyed watching both teams. But then his friends said he had to make his mind up. So, he researched his family history and found his English grandfather supported a team in the English league which had similar team colours to Hearts. Then he became a Hearts supporter. There also is the case of the local politician (EM2) whose father is a Hearts supporter and his father's best friend was a Hibernian supporter and his local school friends were Hibernians so he became a Hibernian supporter. Perhaps the most remarkable case is that of the Chair of Hearts FC. Her family were all Hibernian supporters but she married a Hearts supporter. Her daughter became a Hearts supporter and persuaded her mother to watch Hearts and she then became a Hearts supporter. We do not maintain the above analysis is exhaustive or definitive, but it does offer an explanation for the state of friendly rivalry between these two teams which cuts across many families in the city. It seems that the outright enmity of Glasgow football fans is not found in Edinburgh because football families can have both Hearts and Hibernian supporters in the same family.

This rivalry between the supporters of these teams is often depicted as 'banter' - the exchange of remarks which tease their opponents, but in a very good-natured way. A major feature of this banter is the recent performances when these teams meet. In the 4th round of the 2017/18 Scottish Cup, Hearts beat Hibernian 1-0 at their home ground, Tynecastle stadium. This was after 7 consecutive games when they could not beat Hibernian. The Manager of Hearts FC said the Hearts victory was a 'the restoration of the natural order' (...) This angered the Hibernian manager. The following day, the Hearts manager said he 'was just joking'. The Hibernian manager said he was not amused. This exchange was the cue for banter across the city between Hearts and Hibernian fans.

In part, this banter derives from how the rival fans identify with their club. The Hearts FC have a strapline or brand which declares them to be The Heart and Soul of Edinburgh. The Hearts fans who were interviewed liked this and said it was an accurate portrayal of their club. The supporters of Hibernian thought this branding was pretentious and hilarious. But that was the

only other overt branding strategy other than that of Edinburgh City which was discovered in this study. Also, the manner in which these supporters identify with their clubs have been shaped by history. During the First World War many Hearts footballers joined McCrae's battalion to fight in the trenches of Flanders. Hearts FC lost 7 first team players in that war. Every year on armistice day, when the UK marks the end of WW1, Hearts officials and supporters present at Haymarket near their stadium to mark this occasion. When the city Council moved the clock where the Hearts support mark their respect for fallen soldiers because of roadworks, the Hearts fans were incensed. This tribute is something which the current Hearts fans are proud of. Also, the Hearts supporters are proud that their team has achieved more top-class trophies than Hibernian. They see themselves as the 'big team' in Edinburgh. They like to look down on Hibernian as the lesser team in the city. One of the biggest manifestations of this was the failure of Hibernian to win the Scottish Cup for 114 years. This was rectified in 2016, but was a longstanding source of teasing by Hearts supporters. The Hibernian supporters cultivate an entirely different identity for themselves. The ground of Hibernian FC is Easter Road in Leith, which used to be a separate town from Edinburgh. The football club Hibernian FC is an important focal point in the culture of this community. It was formed by a catholic priest in 1875 to give an opportunity for the youth of the Irish community to engage in sport. The same priest went on to Glasgow to found Glasgow Celtic FC. From these origins there is a view within the Hibernian community that they are the outsiders in the city and Hearts and their supporters are the establishment team in the city. The Hibernian supporters also depict their team as the team in Edinburgh which plays the more stylish football. The signing of the world-famous George Best in his later years is cited by EM2 as a signal of Hibernian FC's commitment to stylish football. In the view of Hibernian fans, Hearts are a more physical and less entertaining side. This criticism of Hearts play is not accepted by their supporters who state that this is not a constant but changes over time for both teams. Finally, the Hibernian supporters like to point to the high number of famous supporters they have, saying this shows that their club is the 'coolest' football club in the city. An example of this would be their supporter, Sir Andy Murray, the UK's top tennis player.

3. *The City and Football: Performativity*

In any consideration of the relationship of Edinburgh's football clubs to the city, it is important to note that all three of these football clubs are limited companies: private sector entities which do not have close legal or financial relationships with the city, with the specific exception of the stadium rented from the city by Edinburgh City FC. This means the impact of the city on

the main clubs and the impact of the principal clubs on the city itself are most likely to be somewhat tenuous. Those interviewed were asked about the importance of a successful Hibernian or Hearts team to the city. The main response was that one successful team gave a 'buzz' or lift to football supporters in the city. But this was ambiguous, because while the supporters of each team wanted their team to be more successful they did not want their opponents to have a disastrous season and be relegated. This has happened in recent seasons where both Hearts and Hibernian have been relegated and with these teams playing in different leagues the old rivalry, the 'league within a league', is missed by both clubs and their supporters.

When asked whether, football is a 'results-oriented' business, there was limited agreement. EM1, for example, said that it is, but only for football managers. The others interviewed acknowledged the importance of results but preferred an exciting match above all else. The actual result which was most significant was when they played each other in their own 'mini league of two'. When asked about the growing tendency for league tables being published on all aspects of city life (see Carter et al, 2010; Hellstrom and Lapsley, 2016), those interviewed were rather critical of city league tables. There was a universal comment that these might be of interest to certain citizens, but not all. When asked to compare the calculative practice of city league tables to football league tables, there was a very strong view that football league tables were more robust and had more credibility. The most articulate critique came from the national journalist, who said:

“Cities are just too complicated to get all their activities captured by league tables. These city league tables may have certain representations of relationships, but they are not precise, robust or credible. Potentially they are interesting, but they are also rather limited. City league tables may look at slices of city life, but do not capture it all. They are not comprehensive. By comparison football league tables are simpler, more powerful, more robust, transparent and defensible. The football league table is significant for one specific reason. Over the season, the League Table does not lie. It sets out where teams might want to be, but, more importantly, it shows where they deserve to be. And Hibernian and Hearts are rarely at the top”.

The above observation underlines the role of football in this city. It is important to the competing tribes of supporters at Hearts and Hibernian, and to some extent, Edinburgh City FC. But the lack of outright success of the city clubs makes this city more inward looking, with the identity of its two major clubs locked in a kind of dual identity. On the national and

international stage, football is overshadowed by Edinburgh's iconic architecture and festivals. But for a sizeable chunk of this city football is regarded as fundamental in a very distinct but in an intense way.

6. Discussion and Conclusion

This study explored the importance of the names of football clubs to both the football teams and their cities by focusing on the interconnections between city and football club reputations, branding and performances. Empirically, this study has investigated three football teams (Bologna, Malmo FF and Edinburgh City) in the cities of Bologna, Malmo and Edinburgh.

Three main results emerged from the investigation.

The first area of result concerns identity. Identity is a central issue for all the three cases, but with some differences. For Malmo, a well established football team, identity implies strong integration between city and football club. The constitution and the story of the football team is strictly connected with that of the city as evidenced by the origin, branding and management of the club. This has ensured a strong dual identity over time between the city and the club. For Bologna, identity implies protecting the local origin of the club, despite the foreign ownership. While in the past there was a strong connection between the city and the club, the "obliged" change in the football club ownership has deeply affected the relationship between the city and the club. In particular, the club is considered as a weapon in the hand of foreign investors to enter the business of the city. For Edinburgh, instead, there is a strong identity with its city. But this is not reciprocated by city management which has conflicting pressures and allegiances in a multi club city.

The second area of result is related to performances. For all the three cases calculative practices have been highlighted as a crucial element to be monitored for both the city and the club. On the one hand, the city is interested in league tables and ranking since this is strongly connected with issues of attractiveness and competition. At the same time, football clubs are pressured by results and achievements, and performances are central within this context. Yet performativity becomes attenuated in the relation between the city and the club. Success and poor results are not the priority in the relationship between the city and the club. This was particularly evident in the Malmo case study with several joint initiatives between the city and the club that goes beyond performances.

The third area of result concerns branding. Malmo FF and Edinburgh City FC has the same brand of the city. Bologna FC instead has a different branding from the city. Yet all the three

cases shares the same name for the football club. Empirical evidence showed that branding is not enough to ensure strong connection with the city as evidenced by the Edinburgh case study. Even though the Edinburgh City FC has the same brand and declared several times its recognition with the city, this is not the same for the city itself. The city is indeed pressured by other sports and other football clubs in the city.

In summary, this study has contributed to extant literature on city management by underlying the importance of football for the city. While available contributions depicted cities as NPM sites (Lapsley, 2010), as strategic organizations (Kornberger and Carter, 2010) or as sites of non profit organizations (Agostino and Lapsley, 2013; Henderson and Lambert, 2018), this study recognizes the importance of cities as places for football club. Football is more than a sport. It has the potential to be an integral part of city life. It can project the city, enhance its reputation and intensify the sense of identity with the city.

This study also contributes to the literature on sports management, by recognizing the complex dynamics of interactions between the football club and its hosting cities. Available studies underline the importance for football clubs to extend their managerial activities outside the boundaries. This study highlights the potentialities, but also risks, for football club to intermingle with the cities. And in some cases the difficulties to enter and access the city management, in particular when more than one club is present.

References

Ahrens, T. and Ferry, L. (2015), “Newcastle City Council and the grassroots: accountability and budgeting under austerity”, *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 6, pp. 909-933

Barbera, C., Sicilia, M.F., and Steccolini, I. (2016), “What Mr. Rossi Wants in Participatory Budgeting: Two R’s (Responsiveness and Representation) and Two I’s (Inclusiveness and Interaction)”, *International Journal of Public Administration*, Vol. 39 No. 13, pp. 1088-1100

Bologna FC (2016), Bologna FC Presentazione Corporate, Available at https://www.bolognafc.it/wp-content/uploads/2016/04/BFC_PresentazioneCorrporate_profile_20_luglio.pdf (accessed 1st November 2016)

Brorström, S. (2018), “How numbers of the future are shaping today: The role of forecasts and calculations in public sector strategic thinking”, *Financial Accountability and Management*, Vol. 34, No. 1, pp. 17–29

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

Comune di Bologna (2008), "Schema di atto di modifica della convenzione stipulata in data 16 Aprile 1998 tra il Comune di Bologna e il Bologna FC 1909 SPA per l'uso e la gestione dello stadio Comunale".

Comune di Bologna (2014), Bologna Calcio, 12 Maggio 2014, Comune di Bologna website, available at <http://www.comune.bologna.it/news/bologna-calcio> (accessed 1st November 2016)

Comune di Bologna (2015a), Documento Unico di Programmazione 2016-2018. Sezione Strategica: Come Cambia Bologna. Le tendenze demografiche, sociali ed economiche. Available at <http://www.comune.bologna.it/media/files/volume1dup20162018.pdf> (accessed 1st November 2016)

Comune di Bologna (2015b), Documento Unico di Programmazione 2016-2018. Sezione Strategica: Gli obiettivi strategici per il triennio 2016-2018. Available at <http://www.comune.bologna.it/media/files/volume2dup20162018.pdf> (accessed 1st November 2016)

Dimitropoulos, P.E., and Koumanakos, E. (2015), "Intellectual capital and profitability in European football clubs", *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 11 No.2, pp. 202-220.

Elgert, L (2018), "Rating the sustainable city: 'Measurementality', transparency, and unexpected outcomes at the knowledge-policy interface", *Environmental Science & Policy*, Vol. 79, pp. 16-24

Giroux, G.A., Mayper, A.G., and Daft, R.L. (1986), "Organization size, budget cycle, and budget related influence in city governments: An empirical study", *Accounting Organizations and Society*, Vol. 11 No.6, pp. 499-519.

Henderson, E. and Lambert, V. (2018), "Negotiating for survival: Balancing mission and money", *The British Accounting Review*, Vol. 50, No. 2, Pages 185-198

Ho, A.T.K. (2006), "Accounting for the Value of Performance Measurement from the Perspective of Midwestern Mayors", *Journal of Public Administration Research and Theory*, Vol. 16 No. 2, pp. 212-237

Hoque, Z., Covalleski, M.A., and Gooneratne, T.N. (2013) "Theoretical triangulation and pluralism in research methods in organizational and accounting research", *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 7, pp.1170-1198

Hood, C. (2007), "Public Service Management by Numbers: Why Does it Vary? Where Has it Come From? What Are the Gaps and the Puzzles?", *Public Money & Management*, Vol. 27 No. 2, pp. 95-102

Iperbole Bologna (2016a), La popolazione di Bologna al 30 Settembre 2016, available at <http://www.comune.bologna.it/iperbole/piancont/archivionov/notizie/popolazione/pop20161024.html> (accessed 1st November 2016)

Iperbole Bologna (2016b), Popolazione residente al 1° gennaio 2016, available at <http://www.cittametropolitana.bo.it/statistica/Engine/RAServePG.php/P/299211010400/T/Popolazione-residente-al-1-gennaio-2016-nei-comuni-della-Citta-metropolitana-di-Bologna> (accessed 1st November 2016)

Il Resto del Carlino (2015), “Bologna Pronta a Decollare: destinazione Paradiso”, 10 Giugno 2015.

Il Corriere di Bologna (2015), “Dio è Rossoblu: è canadese”, 10 Giugno 2015.

Irvine, H. and Fortune, M. (2015), “The first 25 years of the Queensland Rugby Football League: Claims to legitimacy in annual reports”, *Accounting History*, Vol. 21, No. 1, pp. 48-74

Jacobs, K. (2012), “Making Sense of Social Practice: Theoretical Pluralism in Public Sector Accounting Research”, *Financial Accountability and Management*, Vol. 28 No.1, pp. 1-25

Jacobs, K. (2016), “Theorising Interdisciplinary Public Sector Accounting Research”, *Financial Accountability and Management*, Vol. 32 No. 4, pp. 469-488

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

Jeacle, Ingrid (2012) Accounting and popular culture: Framing a research agenda. *Accounting, Auditing & Accountability Journal* 25(4), 580-601.

Kornberger, M. and Carter, C. (2010), “Manufacturing competition: how accounting practices shape strategy making in cities”, *Accounting Auditing and Accountability Journal*, Vol. 23 N. 3, pp. 325-349

Kuhlman, S. (2010), “New Public Management for the ‘Classical continental European administration’: modernization at the local level in Germany, France and Italy”, *Public Administration*, Vol. 88 No. 4, pp. 1116–1130

Lapsley, I. and Giordano, F. (2010), “Congestion charging: a tale of two cities”, *Accounting Auditing and Accountability Journal*, Vol. 23 No. 5, pp.671-698

Risaliti, G. and Verona, R. (2012), “Players' registration rights in the financial statements of the leading Italian clubs: A survey of Inter, Juventus, Lazio, Milan and Roma”, *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 1, pp.16-47

Scotti, D. (2014), “More Than A Game: What Actually Makes Soccer So Important To People All Over The World”, *Elite Daily*, available at <https://www.elitedaily.com/sports/more-than-a-game-why-soccer-is-so-important-to-countries-all-over-the-world/637561> (retrieved 2018 March 8th)

Stigel, J. and Frimann, S. (2006), “City branding – all smoke, no fire?”, *Nordicom Review*, Vol. 27 No. 2, pp. 243-66

Zanchi, A. (2016), "Bologna calcio, faccia a faccia Saputo-Merola", *Il Resto del Carlino*, 24 September 2016, available at <http://www.ilrestodelcarlino.it/bologna/fc/saputo-merola-stadio-1.2539664> (accessed 1st November 2016)

Wood, M. (2009), "A contingency theory perspective on the risk management control system within Birmingham City Council", *Management Accounting Research*, Vol. 20 No. 1, pp. 69-81.

