

Scaling and controlling talent development in high-intensity organizations: the case of a Swedish football club

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Abstract

Purpose – In this paper, the authors empirically and theoretically analyze the scaling and control of talent development to highlight an important part of commercialization in football clubs, especially in the light of a growing transfer market.

Design/methodology/approach – Conducting a single case study of a Swedish football club, the authors adapt a view of the club as a “high-intensity” organization (Alvesson and Kärreman, 2004), one that inherently relies on strong identification of employees and the fostering of talent. This view allows us to detail the importance of both socio-ideological and technocratic forms of control involved in the talent development process.

Findings – The authors show how socio-ideological and technocratic forms of control were combined to establish the football club as a “talent factory” in the league, as well as the corresponding challenges when scaling talent development activities and how these challenges were handled. In doing so, the authors contribute to the broader accounting literature on talent- and human resource management, as the authors provide an example of how football clubs may commercialize without necessarily violating their fundamental sports values.

Originality/value – Talent management has mainly been studied in terms of increasing player wages and a focus on the cost of talent. As opposed to these perspectives, the authors highlight the revenue potential in developing players in the light of a growing transfer market and the relevance of talent development for the commercialization of football clubs.

Keywords Talent management, Management control, Sport, Football clubs, High-intensity organizations

Paper type Research paper

1. Introduction

This paper examines the role(s) of control in the increased talent development of a Swedish football club. In recent years, talent development has become a “buzz word” in many sectors of society (Painter-Morland *et al.*, 2019), and talent management capabilities have become a

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strategic issue for most organizations (e.g. [Gerdin, 2020](#); [Carlsson-Wall et al., 2016](#)). However, while accounting researchers have acknowledged the importance of human resource management ([Alvesson and Kärreman, 2004](#); [Davila, 2005](#); [Nappert and Plante, 2022](#)), we still know little about talent development processes. In particular, given the theoretical discussions of talent management as a sub-field of organizational theory (e.g. [Bolander et al., 2017](#); [Kamoche and Leigh, 2022](#); [Painter-Morland et al., 2019](#)) and the practical relevance of identifying, developing and trading talents, we believe the ways in which talent development is scaled and subject to control in organizations presents an important phenomenon worth exploring for both accounting academics and practitioners.

In this regard, football clubs offer a fruitful empirical setting for two reasons. First, talent development is one of the most fundamental processes in these organizations. Starting from an early age, players such as Lionel Messi or Cristiano Ronaldo are identified as talents and clubs such as Ajax Amsterdam or FC Barcelona invest heavily in so-called “academies” in which cross-functional teams of coaches, physiotherapists and other experts nurture talent. Indeed, talent development is traditionally perceived as a means for most football clubs to generate “organic growth” by developing young players, improving their sports performance from within, while simultaneously generating loyalty among athletes, members and fans to the club ([Aalberg and Sæther, 2016](#); [Ryom et al., 2020](#)). Second, the trade of football talent has exploded in recent years into a lucrative market, with turnover of more than EUR 28.9bn in the 2018/19 season in Europe alone – a football talent industry ([Deloitte, 2020](#)). In the light of these developments, football clubs are incentivized to establish new strategies for scaling their talent development, possibly changing the ways they think about, recruit and trade players as “assets” ([Nappert and Plante, 2022](#)), especially when generating their income not only from operating activities anymore, but rather from talent trades as an increasingly viable source of revenue ([McKinsey and Company, 2020](#)).

Against this empirical backdrop, the scaling and controlling of talent development in football clubs also presents us with an interesting phenomenon from a theoretical point of view. That is, while the extant literature has discussed the commercialization of sports organizations (and other hybrid entities) in the light of a “clash” between the traditional values inherent to those organizations and competing business logics (e.g. [Battilana and Dorado, 2010](#); [Battilana and Lee, 2014](#); [Carlsson-Wall et al., 2016](#); [Nagel et al., 2015](#); [Pache and Santos, 2013](#); [Smith and Besharov, 2019](#)), we witness here how such organizations may commercialize without necessarily violating their core values.

We illuminate this in the context of a single case study of a Swedish football club, hereafter referred to as WorkingClassC (WCC). The club is one of the oldest in Sweden and has won the National Championships several times. In our analysis, we show a deep commitment in WCC to its fundamental sports values, which, over time, allowed the club to establish itself as a leading “talent factory” in Sweden. This development inspired other clubs and even the entire league to implement more talent-focused measures. At the same time, however, we also show how the development of the talent factory at WCC was accompanied by multiple challenges on the business side of the organization. Several CEOs were replaced and employees as well as actors in the field described WCC as a “chaotic club” with regard to its business operations. Given that previous studies highlight the importance of balancing sports and business logics ([Carlsson-Wall et al., 2016](#); [Cooper and Joyce, 2013](#); [Janin, 2017](#)), we were puzzled by this phenomenon: How did WCC manage to become one of the most successful talent factories, a role model even in the league, while its business unit was seemingly “out of control”?

To better understand the link between scaling talent development and control issues in this empirical context, we adapt a theoretical view of the football club as a “high intensity organization” ([Alvesson and Kärreman, 2004](#)) – one that is inherently characterized by (1) the need for energetic “team-players” and (2) heightened “feelings of personal worth and identity” ([Alvesson and Kärreman, 2004, p. 441](#)) shared among individuals towards the organization.

Such a view allows us to highlight different forms of control at play in the talent development activities of the club, as these types of organizations rely not only on technocratic forms of control that emphasize “controlling worker behavior”, but especially on socio-ideological forms of control that rather focus on “controlling worker mindsets” (Alvesson and Kärreman, 2004, p. 425). We use these notions to guide our analysis of how football clubs as high-intensity organizations combine both technocratic and socio-ideological forms of control in managing and scaling the talent development process, also pointing to the potential tensions involved in the commercialization of those sports organizations.

Based on this analysis, our study makes three main contributions. First, we look at the organizational level to show that talent development in football clubs as high-intensity organizations resonates with a mix of socio-ideological and technocratic forms of control, which allows these organizations to focus on certain activities that align with their fundamental values (see also Kraus *et al.*, 2017). By embracing various forms of control, we show in our empirical case how developing and trading talent became an important revenue driver for WCC as a way of commercializing that would not clash with the traditional working-class values of the club. In that sense, the talent management process did not show a strong tension between “business” and “non-business” activities. Yet, we also find that choosing such a commercial pathway and the corresponding controls came at the expense of the “traditional” business activities in the club, with frustration, high turnover and a lack of direction shared among employees in the business unit of the club.

Second, we build on these insights to further emphasize a strong link between the organizational level and the league level to show how the scaling of talent development as a superior “external interest” (cf. Modell, 2022) potentially impacts such a commercialization “through the sports logic” at football clubs. Our empirical case reveals that fundamental values in these high intensity organizations may actually go hand in hand with a wider (transfer) market logic, which may change the way these organizations think about doing business (i.e. generating financial revenue primarily through talent transfers rather than other business activities). We also show that, once talent development became “scalable” in the light of a growing transfer market, technocratic forms of control (i.e. as in transfer market accreditations, monitoring and predicting the financial revenue from talent transfers) started to (re)gain increased relevance at WCC. Again, instead of looking at business versus non-business activities, our case thereby exemplifies how forms of control may rather shift with what became a certain type of commercial pathway through embracing the sports logic.

Third, while we present a somewhat “extreme” case of a football club with regards to scaling and controlling talent, our study raises some more general questions about talent development issues in high-intensity organizations. That is, traditionally we have not seen transfer-markets of talent in other high-intensity areas such as, for example, professionals service firms (Alvesson and Kärreman, 2004) or academia (Gerdin, 2020). However, extending the idea of scaling and controlling talent in our case, we may infer a possible trend of how these types of organizations that rely heavily on talent management capabilities may develop going forward. For example, we can see already how universities rely increasingly on attracting academic talent and where research “pipelines” and funding opportunities (e.g. Thunnissen and Van Arensbergen, 2015; Van den Brink *et al.*, 2013), become attractive characteristics of academic stars (e.g. Guthrie *et al.*, 2014). Along the same lines, most professionals service firms have sophisticated their recruitment procedures (Daoust, 2020), and some have even gone public, somewhat departing from their traditional partner-structure and assimilating more of a “market” logic. Here, our case provides an illustrative example of where this process may lead, namely making the development, controlling and trading of talent come to live as important economic drivers.

The remainder of the paper is organized as follows. We will first review the relevant literature on talent development and management in football clubs. Given the focus of this

special issue, we highlight in particular how previous studies have dealt with different facets of scaling and controlling talent. To better understand the underlying issues raised in these studies, we then propose a framework focusing on controlling talent development in high-intensity organizations. Here, we mobilize the literature on talent management to highlight the interplay between socio-ideological and technocratic forms of control in these organizations. We then outline our empirical setting and explain the methods of data collection and analysis before using this conceptual framework to present our empirical findings. We then conclude this paper with the key take-aways from the study and some avenues for future research.

2. Background literature

2.1 Talent development in football clubs

Reviewing the literature on accounting in football clubs, we identified three themes related to talent development. A first theme concerned the financial regulation of football clubs. For example, analyzing the financial statements of five large Italian football clubs between 1996 and 2009, [Risaliti and Verona \(2013\)](#) focus on the financial reporting of player registration rights. The authors found that considerable window dressing occurred by overestimating the value of young players “on the rise”. As football clubs could report capital gains when players were sold to another club, trading players became a means to temporarily disguise operational losses. In such a way, overestimating the future “promise” of talent (cf. [Mouritsen and Kreiner, 2016](#)), the underlying profitability problems could be postponed. [Risaliti and Verona \(2013\)](#) also describe how auditors brought these excessive practices of “reporting talent” out into the open, risking a financial crisis of the entire Italian football industry. The Italian government therefore launched the “Salva Calcio” (save the football) decree in 2003, through which accounting policies on write-downs of players were introduced to save many football clubs from bankruptcy. In more recent years, [Evans et al. \(2019\)](#) similarly studied the effectiveness of salary caps in the English Football League, the fourth league in the English football system. To preserve the financial sustainability of the league, the regulation that was introduced in 2004 stipulated that player wages could not exceed 60% of the revenues of the club. And yet, evaluating the long-term effects of this talent management regulation, [Evans et al. \(2019\)](#) find little evidence that financial stability of clubs has been improved. Both [Risaliti and Verona \(2013\)](#) and [Evans et al. \(2019\)](#) therefore highlight how talent development has been somewhat difficult to combine with financial regulation and auditing.

A second interrelated theme concerns the importance of financially strong owners. Since football is a field where winning is sometimes more important than financial profitability ([Cooper and Johnston, 2012](#)), two studies have shown how clubs have invested in talent development with the financial backing of wealthy owners. Studying the Scottish club Gretna FC, [Cooper and Joyce \(2013\)](#) show how the owner Brooks Mileson was instrumental to the fast advancement of the club. Being a small club from the Scottish countryside, Mileson invested more than £5,000,000 during a three-year period to ensure that Gretna FC could recruit players and make a record advancement to the Scottish first division. However, when Mileson fell ill and eventually passed away, Gretna FC could not pay its debt and was forced to go into bankruptcy proceedings. In another study, [Janin \(2017\)](#) studied the French League 2 club “FootBallClub” (FBC) and how their owner and president invested more than 10 million Euros annually to form a competitive team. Here, the author highlights the crucial role of management accountants in FBC, as they had to identify cost savings to be able to afford increased player wages, while, at the same time, having to negotiate the financial regulations at the league level to get their budgets and player wages approved.

A third and final theme concerns the importance of “emotion-laden” performance metrics in guiding talent development. After all, the field of football is characterized by enthusiastic stakeholders and shared “passionate interests” ([Baxter et al., 2019](#)) when it comes to “their”

clubs. Accordingly, studying a membership-owned football club in Sweden, [Carlsson-Wall et al. \(2016\)](#) examine how compromises are made between a “sports-logic” and a “business-logic” inside such organizations. Emphasizing the league table position as a central performance metric, the authors highlighting how tensions arise when a football club faced only a small chance of qualifying for European tournaments. These tensions also reveal a link to the talent development activities of the club, as “the sporting side” still wanted to invest in new players, while “the business side” wanted to postpone until the next season. In another study, [Baxter et al. \(2019\)](#) build on this example and the importance of the league table position, but also add that the number of derbies (not) won can impact decisions on talent development. In their empirical case, a football club had not won derbies for 13 games in a row. As a protest and a way to demand investments in new talents, the fans then did not enter the stadium until the 13th minute of a match to signal the shame in not beating long-term rivals.

Taken together, while these studies have not explicitly studied talent development in football clubs, the extant literature points to three implicit controlling themes in this regard. First, in relation to financial regulation and auditing, the reporting of player evaluations is subject to increased regulation due to excessive overvaluation ([Risaliti and Verona, 2013](#); [Evans et al., 2019](#)). Second, with increased commercialization and costs for player salaries, there is a growing importance of strong financial owners ([Cooper and Joyce, 2013](#); [Janin, 2017](#)). Finally, a third theme highlights how wider performance metrics such as the league table position may guide talent development decisions ([Baxter et al., 2019](#); [Carlsson-Wall et al., 2016](#)). What we can infer from these perspectives is that “talent” indeed links to many operations of football clubs through financial reporting, strategic financing and key performance metrics. And yet, studies largely omit the revenue-generating potential and scaling of talent development, and the role management control can play in this process.

Only recently have researchers focused more explicitly on the connection between accounting and talent development in sports organizations. For example, [Nappert and Plante \(2022\)](#) examine the “assetization” of baseball players and how those individuals experience being considered “assets”. The study points to the importance of promissory mechanisms (cf. [Mouritsen and Kreiner, 2016](#)) in assessing and evaluating talent as a growing commodity for sports organizations, especially how the value of talent genuinely relies on the adherence to a promise. While accounting and talent management has historically been related to the costs of talents (or financial reporting challenges), the authors thereby provide a more explicit attempt at focusing on the value creation process and the scaling of talent development. In this paper, we build on [Nappert and Plante \(2022\)](#) to better understand how talent development is scaled and controlled – from an individual perspective on “talent” towards a more organizational one. In the following, we will therefore integrate theories on talent management and the notion of football clubs as “high intensity organizations” ([Alvesson and Kärreman, 2004](#)) to shed a better light on the control issues involved in the talent development process.

2.2 Scaling and controlling talent in football clubs as “high intensity organizations”

To develop a better understanding of how talent development is scaled and controlled, we adapt the view that football clubs can be characterized as “high-intensity organizations” ([Alvesson and Kärreman, 2004](#)). Studying a global consultancy firm, [Alvesson and Kärreman \(2004\)](#) describe three characteristics of such organizations when it comes to individual talent. First, the idea of “high intensity” is related to energy put into work. In the context of a global consultancy firm, the authors emphasize that individuals not only need to work long hours, but they also need to be energetic team players. This is similar to football clubs where individuals are expected to show heightened dedication to their work, the organization and colleagues in different ways. Second, due to the strong commitments employees make

in high-intensity organizations, the authors explain that “the identities of the personnel are constructed and reconstructed in a more powerful way than in organizations that have lower profiles and express less distinct claims on the employees” (p. 441). Similarly, some players or individuals in a football club may develop a strong sense of identification through their club, for example, when they are singled out as “stars” (Bolander *et al.*, 2017). This very distinct labelling and categorization of employees is different from other, more “mainstream” workplaces in which individuals normally work their hours, get paid and have other duties and/or hobbies outside of work that define their identities. Third, Alvesson and Kärreman (2004) also depart from the individual view on talent and adapt an organizational perspective to discuss the systems of control in high-intensity organizations:

As the individual stands out so clearly as an object of frequent assessment, feedback and hierarchical relocation through systems and rules focusing on behaviour, performance outcomes, capacity and potential, feelings of personal worth and identity become closely tied to the indications produced by these systems. (p. 441)

As implied in this quote, forms of control in high-intensity organizations that “focus on behaviour” are closely intertwined with “feelings of personal worth and identity”. Here, the authors derive a distinction between two general categories of control: technocratic forms of control, which focus on “controlling worker behavior”, and socio-ideological forms of control that instead focus on “controlling worker mindsets” (Alvesson and Kärreman, 2004, p. 425) – something particularly relevant when we think about talent development. That is, the literature stresses the importance of socio-ideological control and the notion that organizations may govern their members not only through formal accounting systems, but more indirectly by controlling their experiences and thoughts to guide their behaviour (see also Carlsson-Wall *et al.*, 2019; Kraus *et al.*, 2017). Forms of socio-ideological control often build on the attempt to “define interpretations and meanings that can become widely understood and shared by organization members so that actions are guided by a common definition of the situation” (Smircich, 1983, p. 161), which includes, for example, the encouragement of esteem through verbal communication, ceremonies, or symbols (see also Etzioni, 1975). As such, socio-ideological components are closely tied to the talent development of high-intensity organizations, as these components offer a “softer” form of control that does not necessarily restrict or interfere with the flourishing of individual talent.

Beyond such views, however, we also find perspectives that point to a field level relevance involved in how high-intensity organizations scale and control talent (Bonneton *et al.*, 2020; Gerdin, 2020; Smith and Besharov, 2019). That is, most organizations use components of both formal and socio-ideological controls, but to which degree often varies from organization to organization and specific industries. However, when it comes to talent development in high-intensity organizations like football clubs, we may expect a dominance of socio-ideological forms of control – such as a shared “higher purpose” among many clubs that transcends into their traditional talent development activities (i.e. related to social- or community values) and that goes beyond the business side of things. In that case, formal control instances (such as management control systems) in football clubs may be likely to be related to wider dominant ideological values in place, which implies that “ideological control may vest formal MCS with symbolic meanings” (Kraus *et al.*, 2017, p. 45).

Taking these perspectives together (individual, organizational and field level) provides us with the theoretical underpinning for our empirical analysis. In particular, we adapt a view of football clubs as high intensity organizations to put specific focus on how they mobilize both technocratic and socio-ideological elements in scaling and controlling talent development. This process begins with what the individual “talent” is (or not), which role talent development takes within the organization, and how the club ultimately develops strategic talent management capabilities in the wider context in which it operates. We believe these

decisions are material to the business model of football clubs, as they may ultimately lead to organizations that are preoccupied with individual talents rather than a collective identity (i.e. think of some football clubs that build their whole identity around a single “star-player”). On the other hand, identifying talent and treating it as such may also create the opposite, namely “self-critical individuals with a social conscience” (Painter-Morland *et al.*, 2019, p. 10), from which the organization may benefit as a whole. In our analysis, we will build on these notions to examine the talent development process in the empirical context of a Swedish football club. We start by focusing on how the club implemented various forms of control along its talent development practices, not necessarily through formal accounting systems alone, but also more indirectly through forms of socio-ideological control as the attempt to define interpretations and meanings for members of the club. Before presenting our empirical findings, we will outline the research design of our study.

3. Research design

3.1 Background information and case setting

Our study is based on an empirical inquiry of a football club, hereafter called WorkingClassC (WCC), which is one of the leading football clubs in Sweden. WCC is more than 100 years old and has played in the highest division for more than 80 seasons. WCC is situated in a mid-size city where the club plays an important socio-cultural part for the community. As one board member explained in an interview “the club is the city. There is no other organization in this city that defines the city more than WCC”. Beyond the region, WCC had a reputation not only for its “working-class ideals” but mostly for winning titles. This manifested also in spatial aspects. For example, in visiting the stadium of WCC, the far side of the arena showed big signs for every time the club has won a national championship. This meant that when the players entered the pitch, they directly saw the glorious sport history of WCC. Farthest to the right, there was an empty spot. As another board member commented during a direct observation at a game, “this signifies our urge to win. We have the empty spot so that players know what is expected of them”. Interviewees also explained that winning had to be done in a specific way. For example, the Head of Academy stated that “in WCC, winning needs to be attractive”, meaning that the club “wants to play with many passes and score many goals”. As we will show in the subsequent empirical analysis, both winning and playing an attractive football were fundamental values at WCC that also permeated how the club controlled the talent development process, how technocratic and socio-ideological controls were implemented and combined.

3.2 Data collection

Prior to our data collection, one of the authors was connected to WCC for many years through league level Executive Education programs, but also through meetings with the Chairman at league events. Through various conversations and following the development of the club in the media, we had noticed how WCC had established itself as a development hub for football talent. To explore the processes behind the talent development, we approached the club and ultimately gained access to WCC during the fall of 2021 for an initial set of semi-structured interviews with individuals from different organizational units (Table 1). Some of these individuals had worked in the club for many years while others were relatively new. The more experienced individuals were interviewed several times to develop an understanding of the chronological order of events. At the same time, we tried to interview key individuals from both the business unit and the sports unit. In the spring of 2022, we conducted complementary interviews to follow up on certain themes that emerged throughout the fieldwork. In total, 27 interviews have been conducted with individuals at WCC, but also with talent development experts on a field level. In addition to these interviews and more informal

Nr	Person	Date	Documentation
1	CEO of WCC	08/11/2021	Recorded
2	Financial Assistant, WCC	08/11/2021	Notes
3	Financial Consultant	08/11/2021	Recorded
4	CFO, WCC	08/11/2021	Recorded
5	Chief Commercial Officer, WCC	08/11/2021	Notes
6	Support Liaison Officer, WCC	08/11/2021	Recorded
7	Head of Security, WCC	10/11/2021	Recorded
8	Restaurant Manager, WCC	14/11/2021	Recorded
9	CEO of WCC	15/11/2021	Recorded
10	Sales Manager, WCC	18/11/2021	Recorded
11	Sales Manager, WCC	20/11/2021	Recorded
12	Sales Manager, WCC	24/11/2021	Recorded
13	Head of Academy, WCC	03/12/2021	Recorded
14	Chief Commercial Officer and Head of Academy, WCC	10/02/2022	Recorded
15	Chief Commercial Officer, WCC	16/02/2022	Notes
16	Sales Manager, WCC	17/02/2022	Notes
17	Chief Commercial Officer, WCC	17/02/2022	Notes
18	Board Member, WCC	23/02/2022	Recorded
19	Head of Academy, WCC	23/02/2022	Recorded
20	CFO and Head of Accounting, WCC	23/02/2022	Recorded
21	Head of Academy, WCC	09/06/2022	Recorded
22	Communications Director, Swedish Elite Football	13/06/2022	Notes
23	Sport Director, Swedish Elite Football	13/06/2022	Notes
24	Sport Director, Swedish Elite Football	15/06/2022	Notes
25	Assistant Head of Academy, WCC	16/06/2022	Recorded
26	Academy Player, WCC	17/06/2022	Recorded
27	Assistant Coach of first team, WCC	28/06/2022	Recorded

Table 1.
List of interviews

encounters, we were also granted access to internal documents, such as financial reports, budgets and board documents.

3.3 Data analysis and theorization

Our data analysis, theorization and additional data collection evolved in a highly interactive manner. At first, we tried to trace how the talent factory at WCC had emerged, which is when we first noticed how there was a high morale among individuals at the sport unit of the club. In contrast, individuals working in the business unit seemed more “decoupled” from WCC, and they expressed that they lacked both formal routines as well as joint values. We also realized that, while there was seemingly no hostility between the two units, the sports unit was given resources and full autonomy over their operations, while the business unit was under constant scrutiny and pressure to perform. Indeed, the situation at the business unit seemed tensed. For example, the Sales manager explained that they had experienced a form of paralysis, driven by a “vicious cycle” through a constant turnover of managers:

It’s really challenging when we constantly fire managers. A decision vacuum comes up and there is also a hope that the new manager should save us. It feels like we are always waiting for a new Jesus to arrive. (Sales Manager)

Finding inspiration in [Gerdin’s \(2020\)](#) study about controls in a university, we took this phenomenon as a starting point and noticed further how the sport unit’s success depended on a sophisticated combination of what could be distinguished between technocratic and socio-ideological controls, while the business unit struggled to work with controls at a very basic level. Trying to make sense of this, we found further inspiration in the literature on talent

management and high-intensity organizations (e.g. [Alvesson and Kärreman, 2004](#); [Bolander et al., 2017](#); [Painter-Morland et al., 2019](#); [Kamoche and Leigh, 2022](#)). More specifically, analyzing WCC's view on talent, we realized that there was a dominant focus on the football players while the business side of the club was somewhat purposefully "neglected".

Combining the notions from the literature, we ultimately derived the key focus for our empirical analysis. We were motivated to examine more closely the role of socio-ideological and technocratic forms of control involved in the talent development of WCC. With its rich history, being a winning club, and emphasizing the strong working-class roots, we identified important socio-ideological controls while metrics like developing the financial viability of the club also presented us with significant technocratic controls. In addition, by interviewing external talent development experts and analyzing documents, we realized that socio-ideological and technocratic controls at the club inspired and were also somewhat inspired by the league on a wider field level. For example, it became clear that formal certifications of the Academy (carried out by the league) and the youth activities (carried out by the Swedish Football Association) helped to define when an individual could be seen as a talent and how socio-ideological and technocratic controls were combined accordingly at WCC.

Throughout this analysis, we ultimately made a connection between the sport unit's success and the persistent "chaos" in the business unit. That is, due to a lack of control in the business unit its performance suffered, which helped the sport unit to gain more authority with regards to talent development (i.e. budgeting, daily operations, hiring and screening of staff). Over time, we could thereby identify how commercializing (but also professionalizing) WCC occurred primarily through the goal of developing and selling players and not by more conventional operational activities, such as increasing sales to corporate partners or to raise ticket prices to supporters. As such, compared to previous studies where commercialization of football clubs has been discussed primarily "through the business side" ([Cooper and Johnston, 2012](#); [Carlsson-Wall et al., 2016](#); [Baxter et al., 2019](#)), we are able to illustrate in the following a different commercialization pathway driven by talent development in WCC.

4. Empirics

4.1 *Scaling talent development at WCC*

Individuals at WCC expressed that they were strongly guided by the vision of WCC, "to be the leading football club in the Nordic region" and the core values of the club which were formulated in the mission statement as: "Through team spirit, development and humility, we create winners – on and off the pitch". Indeed, there was a strong focus on individual players and coaches alike in this regard, which resonates well with an understanding of the club as a "high-intensity organization" ([Alvesson and Kärreman, 2004](#)) – one that pivots around individual talent. In fact, most employees expressed that a lot was demanded from them at individually, and that they were driven by a deep commitment to the club that went beyond their work ([Alvesson and Kärreman, 2004, p. 441](#)). Accordingly, WCC relied heavily on talented individuals and put a lot of emphasis on "having the right people in the right place" as the Head of Academy mentioned in an interview:

Yes, there is an inner driving force and the feeling that you have to take great responsibility, which is what drives us forward. It is an ego-tripped world, so to speak, football is not like a regular job where you work nine to five, instead it is an interest you have and it is part of your lifestyle. [. . .] We are a big club that has a great social impact on our city. [. . .] The strong tradition and history that the club stands for in terms of football, it will not be difficult to find talent and people who want to work here. [. . .] It is the skills and having the right people in the right places what will make this organization fly. (Head of Academy)

What resonates in the quote is that employees of WCC, players, coaches and staff alike, not only strongly identified with the club, but each employee had (and understood) their distinct

role in tackling the club's vision to become the leading football club in the Nordic region. This substantiates an understanding of WCC as a high-intensity organization, as working at the club was characterized by high individual energy input and a strong sense of identification.

The focus on individual commitment at WCC also echoed in talent development endeavors. Starting with the so-called "academy" of the club, the development of young football players was diligently organized in three phases. Between the ages of 5–12, foundational training was conducted for young players. At this very early stage, there had been some talent selection, but the focus was more on pedagogical values, training players in basic skills, mostly ensuring that they have fun and understand what "team spirit" is. The coaches at this level were typically volunteering parents who received internal training. Between the ages of 13–15, pre-elite training followed. At this stage, players started to train more often, and coaches received more formal training. While talent selection was not formally included at this level, the Assistant Head of the Academy mentioned that there was a closer screening involved, and that "during these years, some players realize that the pace and commitment required is not for them" (Assistant Head of Academy). The final phase in the Academy occurred between the ages of 16–19. At this stage, increased focus was put on developing players who were able to play professional football. There were several reasons for why this last phase started at the age of 16. Most importantly, young players would start High School (called "Gymnasium" in Sweden) at this age, so there was a natural change of schools, which would allow WCC to attract and recruit young players from all over Sweden. In this phase, also the coaches were fully employed by WCC. What echoes in this process is that WCC had designed its talent development activities in a structured way that would cater to their mission to "create winners" by starting a screening process of talent gradually from an early stage. This further underlines the club's character of a high-intensity organization, one that relied on talented individuals "on and off the pitch" as its primary resource.

Over time, a strong focus on talent development, driven by the sport unit, defined the business model of WCC. This meant that business ideals were increasingly embedded in the sport unit through the development and trading of talent, which in turn lowered the need for other business activities – up to a point where the sport unit as a commercial vehicle through its trading activities "carried" the club as a whole. This led to big commercial success, as trading talented players had become an important source of revenue at WCC. Even when sporting success in and of itself in a given season was not as desired in terms of winning games, the trade of talent now was both a big commercial *and* ideological compensator for the club. As the CEO stated:

The league table position has been rather disappointing this season. However, we were quite successful financially in selling players. (CEO)

This statement stands in stark contrast to the previous literature that has described football as a field where winning is more important than financial profitability (Baxter *et al.*, 2009; Cooper and Johnston, 2012). Indeed, it appears that financial success through the trade of talent was sometimes considered more important than sporting success at WCC in a given season. In contrast to studies that have described a co-existence of sport and business units in tension (cf. Carlsson-Wall *et al.*, 2016), this also points to a different kind of "stability". The Chairman, fans and sporting staff were on board with a focus on the commercialization of WCC around its talent development activities, as such a pathway to commercial success fundamentally aligned with the core values of the club. In the following part of our analysis, we will outline the various forms (and discrepancies) of control involved in these talent development activities of the club.

4.2 Technocratic and socio-ideological forms of control intertwine around talent development

At the sport unit and academy, talent development of young players was described as one of the most important performance metrics. As the Head of the Academy explained “the important thing is that we give them a good education so that they can become professional football players” (Head of Academy). WCC had formally substantiated this goal by deep-reaching technocratic forms of control. For example, the club set a standard for the academy, which was to yield on average two players per year eligible for the first team. To achieve this goal, coaches were also closely monitored. That is, a guiding principle in WCC had been to play attractive football, which was defined as playing an offensive style with many passes. As one of the young players in the Academy mentioned: “in WCC, you are not allowed to just shoot up the ball when you are pressured” (Academy player). In fact, such an understanding of “attractive football” was formally defined in the training manual for young talents, and coaches were assessed based on how they would develop attractive football accordingly.

However, these more technocratic ways of controlling the talent development at WCC often intertwined with more socio-ideological forms. For example, another important control tool in this area was the individual development plan for players. This plan would monitor the individual performance of young players in three areas: physical ability, mental ability and playing ability. The plans were initially written by the individual players to continuously self-monitor their development and to discuss them with their coaches. Describing the purpose of this approach, the Assistant Head of the academy explained this form of socio-ideological control as “we want the players to take responsibility and drive their development” (Assistant Head of the Academy). Yet, being asked about the individual development plan, one of the academy players stated that “some coaches then also tell us what we should achieve” (Academy player) – a more technocratic way of using the reports to set standards and control the development of young players.

We also noticed that an important socio-ideological forum for “socializing” coaches and staff to engage in the development of “attractive football” and young talent had been the weekly planning meetings. At these meetings, coaches from the first male team and the Academy teams (Boys 16, 17, 19) discussed a variety of issues. These meetings normally started with an evaluation of the games and practices from the previous week. For example, the head coach from each team would present positive and negative outcomes to reflect about both collective and individual performances. The meeting then also included a forward-looking perspective, i.e. planning the upcoming week. Here, several issues were openly discussed and debated among individuals at the sport unit. Typical issues concerned, for example, allocating top talents to the various teams, not overworking players, or engaging with the players in weekly meetings to discuss training plans and playtime. Another point on the agenda of these weekly planning meetings was often that younger coaches were asked to present their training plans, which served two purposes. The coaches first received feedback and input on different exercises, but the presentation then also demonstrated to more senior coaches how younger coaches were possibly more “creative” in designing a training plan that helped the team to develop the attractive football that WCC wanted to play. In this way, the weekly meetings can be seen as a good example of “ideological talk” (cf. Kraus *et al.*, 2017), in the sense that playing an attractive football was regularly instilled, deliberated and problematized among the coaching staff. Since the first team and the Academy shared the same training facilities, this way of “socializing” from the weekly meetings also spilled over to more informal mentoring and learning practices. For example, senior coaches often went on to supervise part of the practices of younger coaches every week for pedagogical assessment, also explaining exercises or giving directions (both positive and negative) to individual players. What we see here is how WCC was also able to pursue its talent development more informally through socio-ideological forms of control.

Here, we should also point out that, even though talent development had become a collective effort of the sports unit and the academy, standing out as an individual remained a key focus at WCC. As the Head of Academy explained, “nowadays, people want to build their own brands. It’s not just the players, it’s also younger coaches and board members”. Indeed, such individual brand building became apparent in several ways. For example, some young players were eager to “fast-track” their careers, especially when they gained the reputation as “stars” in a previous club or played for the youth national team. These players would often expect to gain their spot in the team right from the start, even if they were technically too young. Describing this situation, the Head of the Academy reflected further:

Managing expectations is one of the most difficult things in my job. I understand that players, parents, and agents have dreams, but I also know what it takes. There are so many things you need to get right to become a successful football player. For example, I know it is important to get to know your school mates, so I normally let them start in the Boys 16 team. This is can sometimes be difficult for them to accept since they want to turn pro as soon as possible. (Head of Academy)

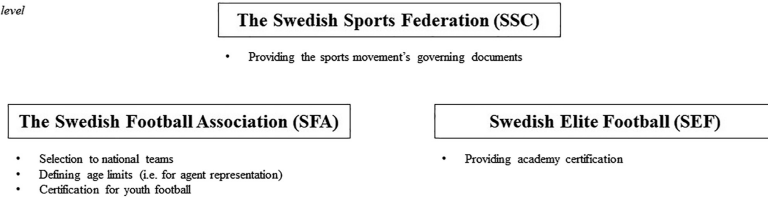
The above quote gives a good implication of how some challenges existed in the talent development process at WCC, especially when keeping individual talents “under control”. Similarly, aligning individual talent and the collective was also not always easy among the coaches. For example, with increased commercialization in the Swedish football league, the job market for coaches had developed. What used to be a small job market for first team coaches was now expanded to full-time positions, especially for younger coaches in Boys 16, 17 and 19 teams. This incentivized youth coaches to build their CV’s much more distinctively than before, and it had become increasingly important for those individuals to show off some tangible performance indicators, i.e. statistics about wins or those that showed the coach’s part in developing individual players. At the same time, we could, again, identify more socio-ideological components in becoming a professional coach. For example, interviewees described a change in how these coaches became increasingly self-secure through the way they would dress and behave. The communications director at Swedish Elite Football (SEF) explained:

It is a big difference compared to when I started working at SEF a few years ago. Then, coaches were normally quite shy when I wanted to do an interview after for example a Boys 19 game. Now, some of them dress in suits like big coaches and are very used to doing interviews. (Communications Director, Swedish Elite Football)

4.3 The role of the league in the talent development of clubs

Over time, the commercial success of WCC’s talent development inspired other clubs to follow the lead of the “talent factory” business model. Especially when WCC had become successful in selling players, yielding the second highest equity in the league, this has created an urge among other clubs to invest in talent development. The Sport Director for Swedish Elite Football, for example, mentioned that “more and more clubs engage in talent development after we have seen [WCC’s] success, but also other clubs, for example, in Denmark or Germany”. What we noticed was that, with this general impulse of investing in academies and talent development, the Swedish league became increasingly interested to support these developments. Especially when talent development became “scalable” for clubs in the light of a growing transfer market, the Swedish league provided various measures on a wider “field level” to guide the talent development activities of clubs. In the Swedish football league, three organizations played important roles in this regard: the Swedish Sports Confederation, the Swedish Football Association and Swedish Elite Football (Figure 1). Starting with the Swedish Sports Confederation (SSC), its statute included how talent development activities had to be categorized into children’s sport (up to 12 years), youth sport (13–25 years) and

Field level



Organizational level

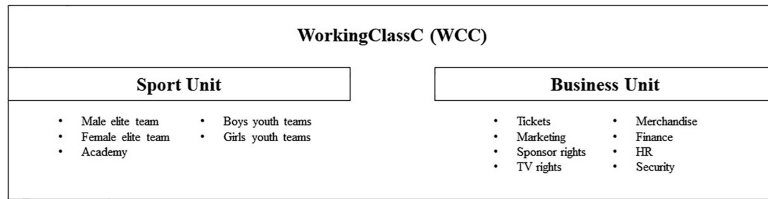


Figure 1.
WCC in the league
context

adult sport (over 25 years). This categorization had to be adopted by clubs and thus guided how they identified and supported individuals as talents.

The Swedish Football Association (SFA) was then responsible for operationalizing the talent development norms of the Swedish Sports Confederation. That is, the SFA provided important guidelines and boundary conditions for clubs when selecting and developing individual players as talents. For example, the SFA determined that players had to be at least 15 years of age in order to be selected to the first youth national team and to start working with a registered agent representing them. The SFA also guided clubs in building their academies. For example, the football development section of the SFA promoted a holistic model for clubs to develop not only young football talent but coaches alike:

Strive to develop environments where players can develop to the ultimate elite level, with a specific focus on raising the competence level of coaches and leaders. (Swedish Football Association's Strategy, section Football Development)

However, the most important means of control in guiding the talent developments of clubs were certifications at the league level provided by the Swedish Football Association. Through these certifications called "Certified Youth Club", clubs would get individual support and recognition for their talent development. Clubs were evaluated in six areas: (1) Values and management, (2) Recruitment of leaders, (3) Player development, (4) Management control, (5) Communication and (6) Democracy and inclusion. WCC was the first elite club in Sweden to be awarded the Certified Youth Club certificate. When this happened, the Head of Academy stated on WCC's website:

That we as an elite club are part of Certified Youth Club sends positive signals to external stakeholders around the club. It shows that we take children and youth football seriously. We demonstrate that everything connects holistically. If the children in a football club feel well, we develop strong individuals both on and off the football pitch. (WCC Website)

As a result of the league-level guidelines and certifications, clubs like WCC were also encouraged "from the outside" to implement more technocratic forms of control along their talent development process. This is best exemplified along the example of another certification that focused particularly on the talent academies of clubs, administered by

Swedish Elite Football (SEF) – the league organization for the two highest leagues. Table 2 illustrates how SEF’s so-called “Academy Certification” was based on six questionnaire areas with a maximum of 1,500 points. In addition, a seventh area (G) measured the sport performance of the academy of a specific club. This was typically done by awarding points for every player between 12 and 19 years that had played on a senior elite level. For example, WCC gained points in this area not only for academy players that played for their own first team, but also for academy players that went on to play for other first league teams in Sweden and high leagues abroad. Based on the points, clubs like WCC were then awarded stars (maximum of five). The control aspects of this certification showed when a fierce benchmarking among clubs emerged, especially as the SEF’s annual certification report showed the results from each club with regard to their academy certification, both the overall score as well as for each of the seven areas. In addition, the SEF also gave clubs a direct financial incentive to perform well with their talent academies and certification scores. For example, if a club was awarded one star, it received 17,000 Euros per year from the SEF to boost talent development further. If the club received five stars, however, it received 55,000 Euros per year. This was why, at WCC, gaining transfer market accreditations, monitoring and predicting the financial revenue from talent transfers, and meeting the requirements of the certification became an important technocratic measure, not least as the academy had consistently scored five stars and had been ranked among the best academies in Sweden, which, accordingly, gained the club valuable additional funding.

4.4 *The rise of the talent factory at the expense of the business unit*

While the sport unit and its talent development of both players and young coaches alike was thriving at WCC, the business unit within the club experienced a very different situation. Top managers had been frequently fired, and there had been little proactive planning and confidence among employees. Describing the situation in the business unit, the sales manager stated:

A lack of resources and a lack of stated tasks means that today I do not know if I am doing my job correctly. We have kept things together, which is a compliment to everyone who has worked in the club in this difficult time and ‘bit the bullet’. If we had been a traditional company, I think the company would have gone bankrupt, it has been so bad. (Sales Manager)

What the sales manager describes here resonated with other interviewees, but also with internal documents, that described a “lack of control” in the business unit – from both a socio-ideological and technocratic view. Starting with socio-ideological forms of control, several employees described how the scaling of talent development and core values at WCC – while celebrated in the sport unit – were not internalized among the business unit staff. For example, a financial assistant described how there was not even an introduction to the club’s strategy, mission, vision and core values when she started her job:

	Area for evaluation	Number of questions	Maximum points
A	Values and goals with the academy	7	140
B	Player development	14	305
C	Leader organization	22	735
D	Facilities	4	90
E	Collaboration with schools	5	105
F	Collaboration with other clubs	4	65
	<i>Total A–F</i>	<i>56</i>	<i>1,500</i>
G	Sport performance of the academy		

Table 2.
The academy
certification of
Swedish Elite F
ootball

When I started there was no introduction to what the organization stands for. It is not so clear, and I get the feeling that it has been much clearer in the sports part mainly because there has just been such a big focus on it. (Financial Assistant)

Her colleague, a Supporter Liaison Officer, similarly described how the long-term strategy of WCC with its focus on talent development had been absent in the business unit, and how this had created a lack of guidance and insecurity about doing a proper job:

I think if we had the long-term values in place it would contribute to a fundamental security in what we do, but now it has resulted in me always asking myself questions about what I personally think is good for WCC. (Supporter Liaison Officer)

The lack of socio-ideological guidance described here revealed a deep divide between the sport unit and business unit at WCC. The club, similar to other studies about football clubs (e.g. [Baxter et al., 2019](#); [Carlsson-Wall et al., 2016](#); [Janin, 2017](#)), was historically characterized by a strong separation between those units. For example, the business unit was even spatially situated “far from the action” as the sport organization had their own floor in the stadium where the coaches of the first team and the talent academy shared their offices. Interviewees also mentioned that communication between the departments had been “quite poor” in the past.

From a technocratic point of view, the control situation looked similar. There had been a separate budget for the sport unit, while the business unit faced what employees described as a “weak follow-up culture” on how funds were spent. The Head of Security described the budget situation as follows:

During the time I have been employed in the organization, we have not had any follow-up on it. A budget is made for next year and there will be no more of it really. We have not had any follow-up and it may have a lot to do with the turbulence that has been going on in the organization. (Head of Security)

The weak budget follow-up from the business side was also mentioned by the CEO, who argued that the business budget had really more of a symbolic value for the annual meeting, stating that the aim of the budget was to “look good at the annual meetings, and it was very much “okay, we run this business, it is well-known, and we know what things will cost’ and then there was not so much follow-up on it” (CEO). As a result, employees of the business unit were historically also not presented with any technocratic forms of control by which they could be monitored and motivated, as the sales manager implied:

I had no stated goals and no stated responsibility for results. I had no specific tasks. I was involved in selling to reach numbers simply. It was for me to do as much as possible, but I had no stated goals. (Sales Manager)

Many interviewees implied that a main reason behind such “neglecting” the control of the business side of WCC had been the Chairman of the club. Several employees described him as very tough individual who would set unrealistic and vague targets – especially when it came to scaling the business operations. The sales manager commented these demands in one of our interviews with: “you cannot do more than your best, the day has no more hours”. He also mentioned that, when the targets set by the Chairman were questioned, individuals were asked to quit or let go. He further recalled a colleague who stated when leaving WCC:

You say that there is a high ceiling for discussion and debate in this organization, but now I crawl out to a better job. (Sales Manager)

However, despite the tensed situation in the business unit, employees in the sport unit described the situation as “stable” with no effects from a budget perspective or among the staff. Reflecting on the difference between the business unit and the sports unit, an academy

worker explained that although it had been “turbulent in the organization” their daily work had not been affected, that there were “the same routines” (Academy worker). Individuals at the sport unit also shared a different view of the Chairman. Here, he was described as a “tough negotiator” and “successful entrepreneur” supporting the scaling of talent development at the sport unit in their journey to become a successful talent hub. Indeed, the sport unit had no reason to worry, as they had been given additional budget to hire more permanent staff in the academy as well as young players.

Witnessing such an imbalance between the “turbulences” in the business unit and the thriving sports unit, individuals at WCC argued that the club’s strong focus on nurturing the “talent factory” on the sporting side, while at the expense of the business unit, was still strongly supported by the fans, as the talent development activities of the club aligned well with the working-class history and ideals at WCC. As a result, the Chairman would face little to no resistance for this strategic direction on the annual membership meeting, which made him sort of an idealist in the eyes of individuals at the sport unit. A coach explained:

Everything stops and becomes silent when the Chairman enters a room. He has that kind of presence and respect. I can understand how some people can feel intimidated by him, but if you want to win, you cannot unsee his commitment and dedication. He is everywhere. In the office, in the restaurant, and at games. I am not saying that his way of doing things is optimal, but no one can question what he has done for this club. (Coach)

In the light of these developments, the business unit had been increasingly struggling to keep up with a strategy that strongly pivoted around scaling talent development at WCC. Many executives were changed over the years, which, paradoxically, slowed down important decision-making and the implementation of control structures even further. Employees at the unit described a “vacuum” and were hoping for a new leader that would provide some guidance. As a sales manager put it, “it feels like we are always waiting for a new Jesus to arrive” (Sales Manager). Ironically, with every “new Jesus” the Chairman also expected quick results, which meant that the business unit typically faced continuous changes of leadership, times of waiting or paralysis, and then a sudden burst of change periods. As a result, the sales manager further explained that:

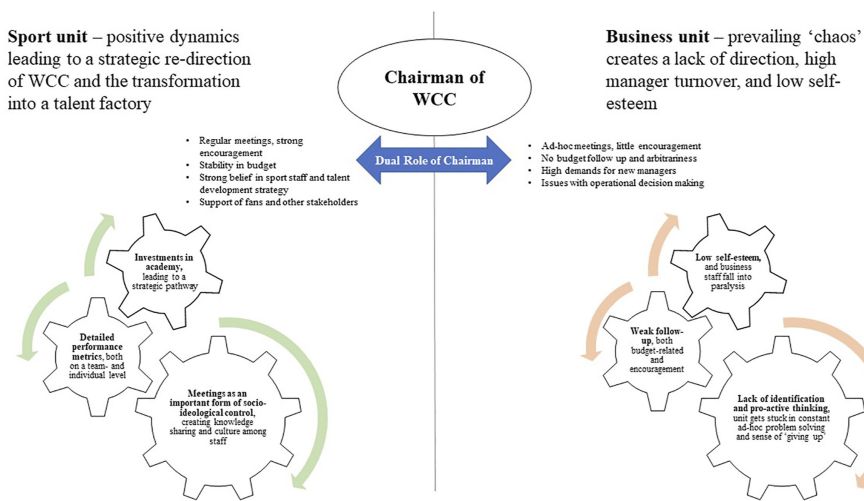
[T]he culture has been negatively affected given the turbulent time, where people left the club and we had no one to “propel the ship forward”. Instead, it felt like we were rowing our own boats. I’ve had 17 bosses in a few years, and you can imagine how insecure it is when people pull in different directions. (Sales Manager)

Taken together, [Figure 2](#) summarizes the described organizational dynamics within the sport unit and the business unit at WCC. In the sport unit, the combination of socio-ideological and technocratic controls blended and created a “stable” work environment that focused on the development of talent. The Chairman further supported the scaling of this work both through strong encouragement, for example, by taking part in contract negotiations, but also by increasing the budget for the academy. Over time, this is how sort of a “positive spiral” emerged through which the sport unit at WCC managed to perform, scale and even to become a role model for other clubs in Sweden as an established talent factory. In the business unit, however, turbulences prevailed, which resulted in a lack of stability as shown in a high manager turnover and a lack of guidance for employees. This was exacerbated by low patience of the Chairman for under-performance and no budget follow-ups.

5. Concluding discussion

Sports organizations and football clubs in particular have increasingly gained the attention of researchers, especially with regard to how these organizations have progressed from traditionally member-based to more professionalized entities ([Clune et al., 2019](#); [Macris and](#)

Figure 2.
Organizational
dynamics at WCC



Sam, 2014; Sherry and Shilbury, 2007; Ferkins and Shilbury, 2015). During the last decade, sport has also emerged as a vibrant field within accounting, as indicated by a first special issue published in AAAJ in 2019 (Andon and Free, 2019). With this second special issue on the soccer society, we believe the discussion takes a new and important step forward. In the light of this discussion, a key motivation of this paper is to explicitly focus on the talent development of football clubs. Previous studies point to the importance of talent-related themes such as the reporting of player evaluations (Risaliti and Verona, 2013; Evans *et al.*, 2019), the growing costs for player salaries (Cooper and Joyce, 2013; Janin, 2017), or how wider metrics may guide talent development investments (Baxter *et al.*, 2019; Carlsson-Wall *et al.*, 2016). However, in this study, we depart from cost-centered perspectives on talent, and instead embrace it as a revenue driving asset (Nappert and Plante, 2022) to discuss how football clubs scale and control their talent development activities. Here, we make three main contributions.

First, we understand football clubs as high intensity organizations (Alvesson and Kärreman, 2004) that employ a mix of socio-ideological and technocratic forms of control, which allows them to scale and ultimately commercialize through activities that align with their fundamental values. In the empirical case, we identify and describe various forms of socio-ideological forms of control (i.e. strong core values, weekly staff meetings) and technocratic forms of control (i.e. training manual, match statistics) that are involved in this process, using the example of talent development at WCC (Table 3). In previous studies, balancing sports and business values has been discussed as a major challenge for football clubs (Cooper and Johnston, 2012; Carlsson-Wall *et al.*, 2016). In WCC, however, we found limited tensions between sports and business values. Instead, a new “commercialization pathway” emerged in which the sport unit selectively coupled (Pache and Santos, 2013) business and sports ideals. With the strong support from the Chairman, WCC managed to strengthen the academy so that the club was able to establish itself as a “talent factory” over time, followed by commercial success in trading players. As Table 3 further summarizes, this selective coupling was made possible by a strong intertwining of socio-ideological and technocratic forms of controls concerning talent development, but also weak controls in the business unit at the same time. While studies have shown how combinations of various forms of control can occur on an organizational level, that those combinations can be decoupled

	Sport unit at WCC	On a league level	Business unit at WCC
<i>Socio-ideological controls</i> – “Attempts to control worker mindsets” (Alvesson and Kärreman, 2004, p. 425)	<ul style="list-style-type: none"> • Vision, mission and core values of the club • Play an attractive football mantra • Part of player development plans (used for self-monitoring and communication with coaches) • Weekly meetings among coaches to socialize them in playing style 	<ul style="list-style-type: none"> • Governance documents with descriptions of core values of talent development defined by the Swedish Sport Confederation • Norms and values described in the Swedish Football Association’s Youth Club Certification • Norms and values in Swedish Elite Football’s Academy Certification 	<ul style="list-style-type: none"> • Lack of socio-ideological controls as WCC’s vision, mission and core values did not translate into business activities
<i>Technocratic controls</i> – “Attempts to directly control worker behavior” (Alvesson and Kärreman, 2004, p. 425)	<ul style="list-style-type: none"> • Structuring the talent development process in three phases • Training manual • Match statistics • Specific budget for the academy • Part of individual talent development plan (used by coaches to define development standards) • Standards for coaches to yield two talent players per year for first team 	<ul style="list-style-type: none"> • Defined age thresholds for selection to national team and representation through agents • Performance metrics defined in the Swedish Football Association’s Youth Club Certification • Performance metrics defined in Swedish Elite Football’s Academy Certification • Subsidizing talent development at clubs depending on score in the certifications • Benchmarking with scores of other certified clubs 	<ul style="list-style-type: none"> • General sales goals and “unrealistic” targets, not broken down • Vague budget with limited follow-up • High turnover of senior management • Limited guidelines for how individuals should collaborate

Table 3. Socio-ideological and technocratic forms of control in the talent development process

spatially into separate socio-technical dyads (Gerdin, 2020), or that units within the same organization can temporarily focus more on either socio-ideological or technocratic controls (Carlsson-Wall *et al.*, 2019), our case provides another example of how organizational performance, paradoxically, was enhanced as certain controls were *not* working.

As such, our empirical case stands somewhat in contrast to previous studies, as we show how WCC was able to improve its organizational performance despite – or precisely because of – a business unit “in chaos”. Indeed, commercializing through talent development activities came at the expense of the business unit of the club, as business ideas were instead embedded in the sport unit, with “no need” for a strong business unit so to say. In contrast to previous studies that have shown how commercialization of football clubs is usually driven by a strong business unit (Carlsson-Wall *et al.*, 2016; Cho *et al.*, 2020; Cooper and Johnston, 2012), our case therefore suggests that commercialization can also be enabled by a number of other key organizational factors (e.g. Chairman’s interest, support of fans, etc.) that are largely rooted in

the fundamental values of these organizations (i.e. working-class ethos), while actually omitting other factors that may be perceived to be more in line with business ideals.

Second, we build on these insights to further highlight a connection between the league level and individual clubs in our case, how the scaling of talent development as a superior “external interest” (cf. [Modell, 2022](#)) potentially impacts the commercialization of football clubs. For example, studies such as [Cho et al. \(2020\)](#) and [Janin \(2017\)](#) describe the transformation of French football, marked by commercial interests and increased financial regulations. Similarly, we can see in our empirical case how certifications from the Swedish Football Association and the Swedish Elite Football disciplined clubs to benchmark and improve their talent development activities ([Table 3](#)). Once talent development was subsidized by the league and became “scalable” in the light of a growing transfer market, we show how this resulted in additional technocratic forms of control (i.e. as in transfer market accreditations, monitoring and predicting the financial revenue from talent transfers) at WCC. Similarly, scaling talent development created other “side-products”, such as new talents in the form of coaches, physios, sport psychologists, or data analysts at the clubs. This points to the phenomenon that, when the football industry is professionalized, also more professions emerge, which should warrant further research.

Here, we see great potential in expanding the link between football clubs and the environment in which they operate. For example, we believe that the performance of football clubs may be less and less defined through “specific goals, performance metrics, and evaluation procedures”, but rather through “over-riding conceptions of performance, such as efficiency, quality, shareholder value and corporate social performance” ([Modell, 2019, p. 430](#)). In this study, we witnessed how becoming a “talent factory” became an alternative example of performance, and there are other clubs such as Ajax in the Netherlands, AS Monaco in France, Benfica in Portugal, or Dynamo Zagreb in Croatia that have established their clubs primarily by such a developing and selling players. How football clubs become talent factories, or how they, for example, strive for a better gender balance between men and women (cf. [Haynes, 2017](#); [Khalifa and Scarparo, 2021](#)), we consider worthwhile alternative examples of “performance” in those organizations that warrant future studies when it comes to the control implications involved.

Third, our study finally allows us to raise some more general questions about talent development issues in high-intensity organizations. Indeed, scaling and controlling talent development may become a critical issue in many other “high intensity” contexts such as, for example, academia or professional service firms. These settings, similarly to football clubs, are typically characterized by high levels of individual commitment and institutional complexity (cf. [Battilana and Lee, 2014](#); [Greenwood et al., 2011](#); [Lounsbury et al., 2021](#)), and we also know of the importance of wider “external interests” in these organizations, such as different forms of rankings (e.g. Financial Times ranking of business schools) or certifications (e.g. EQUIS, licenses, regulations). So far, we have not seen transfer-markets of talent in these areas. However, extending the idea of scaling and controlling talent in our case, we may infer a possible trend of how these types of organizations that rely heavily on talent management capabilities may develop going forward. For example, we can see already how universities rely increasingly on attracting academic talent in the light of accreditations, certifications, or quotas (e.g. [Thunnissen and Van Arensbergen, 2015](#); [Van den Brink et al., 2013](#)). Along the same lines, professional service firms typically implement sophisticated recruiting procedures ([Daoust, 2020](#)), and some have even started to depart from their traditional partner-structure and assimilating more of a “market” logic. These developments resonate well with our empirical case. Hence, we suggest further research on how high intensity organizations, those that rely on individual talent, make the development, controlling and trading of talent come to live as important economic drivers and how this process may also have implications on a field level.

In sum, while our empirical observations are located in a rather specific context, they are of more general relevance for our understanding of scaling and controlling talent development in high intensity organizations like football clubs. Yet, we acknowledge the limitations of our study, namely that different contexts may feature different forms of such processes, for instance, in terms of the importance given to talent, or the scalability thereof. Our case suggests that talent development activities and related control mechanisms may also change over time as organizations may assimilate or compromise on their talent development capabilities – in the sense that they, for example, develop alternative business models that are more aligned with the league (i.e. through increased commercial sponsorship) or other powerful stakeholders (i.e. owners, municipalities). Future research could examine such dynamics in more detail in order to further improve our understanding of scaling and controlling talent development processes across various contexts.

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