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Abstract

Purpose – The purpose of this paper is to extend research on boundary making and breaking through alternative football clubs. These entities have borne out of the disappointment caused by the neoliberal turn of the football industry, which excluded traditional fans from being active actors and therefore call for study and generalization of specific forms of alternative accountability.

Design/methodology/approach – The study looks at emerging trends in the accounting and sport literature by drawing on two concepts that emerged in critical scholarship: critical performativity and critical dialogical accountability, with the aim of better understanding how these elements are developed and shaped within an alternative form of football organization. The focus on Football Club United of Manchester drives the ethnographic approach with data collected via participant observation, field-notes, documental analysis and semi-structured interviews.

Findings – The research shows that the pillars of the club's ethos, pushing its critical performative interventions towards setting new boundaries, are democratic governance and accountability, favoring participation and inclusion, and strictly linked to this, a responsibility to local communities. However, the study also highlights the difficulties of maintaining these boundaries when core values are threatened by degeneration.

Originality – The study makes a novel contribution to the field of accounting and sport, showing how an alternative football club adopts inclusive accountability systems that go beyond mainstream neoliberal practices. Such an inclusive approach can stimulate critical performativity, moving away from means-end rationality.

Keywords – Football, Critical dialogical accountability, Critical performativity, Boundaries, Alternative organizations, Democracy, Community, Participation, Inclusion, No-profit sport organizations

Paper type – Research paper

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1. Introduction

This ethnographic study looks at how existing boundaries in football (and more generally in sport) can be challenged and transformed by alternative organizations, to promote different accountability and accounting practices. The study pushes forward the argument made by Cooper and Johnston (2012) on accountability issues at Manchester United and the progressive disconnection among the club and part of its fanbase. The context is Manchester United's most radical organizational evolution, FC United of Manchester (henceforth FC United), a 'rebel club' born in 2005 by disenfranchised Manchester United fans seeking an alternative way for football to be run. As Kennedy and Kennedy (2015, p. 499) remark '(a) revolt against the neoliberal model of football was required to re-engage with football in a democratic sense'. The trend of breakaway clubs started in England with AFC Wimbledon in 2002, which was formed against the proposed relocation of Wimbledon FC to Milton Keynes. AFC Wimbledon was also one of the main inspirations behind FC United and one of the main supporting organizations in the formation and early days of the club. Currently, in England there are six breakaway clubs[1], and over sixty clubs that feature some form of supporter-ownership. The phenomenon is not limited to England, as many protest clubs can be found all over the world, especially in Ireland, Scotland, Poland, Austria, Spain and Italy.

FC United took the legal form of an Industrial and Provident Society, then renamed as Community Benefit Society in 2014. The club was set up as a democratic non-profit organization, which relies on unchangeable principles of inclusion, affordability, strives to encourage young people's participation and acts towards the betterment of surrounding communities. The club has a founding manifesto that outlines its principles and highlights the club's political inclination, accessible on the official website (FC United of Manchester, 2023):

- The Board will be democratically elected by its members.
- Decisions taken by the membership will be decided on a one member, one vote basis.
- The club will develop strong links with the local community and strive to be accessible to all, discriminating against none.
- The club will endeavor to make admission prices as affordable as possible, to as wide a constituency as possible.
- The club will encourage young, local participation - playing and supporting - whenever possible.
- The Board will strive wherever possible to avoid outright commercialism.
- The club will remain a non-profit organization.

The club is very proud of its one-member, one-vote structure to democratically elect board members, who oversee the club's distinct functions (currently, there are four board members). The club mostly relies on volunteers, but also employs full-time and part-time staff: along with the CEO, several people work in the management, others in the community team, or involved with match-day operations and others in managing the facilities[2]. The club's history is made of great achievements on and off the football[3] pitch. On the football side, the first team secured four promotions and currently plays in the 7th tier of English football, the Northern Premier League, but the club also has other squads, such as the Academy and the Women's team. Off the football pitch, FC United has maintained a very considerable membership and spectators, both peaking in the 2015/16 season (5381 members and 3395 average home spectators), when the club-owned stadium, Broadhurst Park was opened. Broadhurst Park must be regarded as one of the club's biggest achievements, as it was funded for a large part by

[1] As of 2023, breakaway football clubs in England are: A.F.C, Liverpool; AFC Wimbledon; Clapton Community FC; F.C. United of Manchester; Enfield Town F.C. and 1874 Northwich F.C.
[2] For a full organizational chart, see https://fc-utd.co.uk/organisational-charts.
[3] In this paper we refer to 'football', as opposed to the American/Australian term 'soccer', to better align with the nature of our ethnographic study conducted in Manchester, UK.

members themselves and through funds arising from partnerships with public sector organizations that recognized the immense potential that the facilities could have for community development.

FC United can be seen as the reaction to the state of 'hypercommodification' (Giulianotti, 2002; Walsh and Giulianotti, 2001) of modern football, which began in English football since the 1980s. This was favored by the corporatization of football clubs and the adoption of neoliberal principles. Rich investors gained control and power, creating new binding structural boundaries (Llewellyn, 1994), and ownership structures that were once more democratic and rooted in the local community got replaced by corporations. Walsh and Giulianotti (2001) imply that new settings displaced (or even replaced) traditional fans, often seen instead as have been damaged by the neoliberal turn of football, as custodians of core sports communities (Giulianotti, 2002). This led primarily to establish market accountability systems, based on a buyer-seller relationship (Grant and Keohane, 2005), which fails to account for the emotional commitment and identity that fans have with their football club.

The emergence of FC United invites us further to rethink the role of accounting in sport organizations, by conceptualizing them as 'nexus of passionate interests', rather than 'nexus of contracts' (Baxter et al., 2019a), therefore highlighting their peculiarity. By doing so, accounting should not only include different metrics, capable of speaking to multiple actors with multiple values (Campanale et al., 2021), but it should also be coupled with accountabilities that demonstrate awareness of the impact of our actions on others (Cooper and Johnston, 2012), both internally and externally to the organization (Janin, 2017). We explore how the adoption of (less managerial) inclusive and dialogical forms of accounting and accountability, can push a radical alternative football club to express its critical performative potential (Spicer et al., 2009), while trying to break free from the neoliberal boundaries of its Manchester United's core. We analyze how the club aspires to become a 'critically performative engine' (Leca et al., 2014) for other alternative organizations in football and other sectors, through accountabilities based on inclusion, participation, community outreach (Jones et al, 2017) and a democratic approach to governance that encourages constructive dissent (Kokkinidis, 2015) and agonistic pluralism (Mouffe, 2013). We outline this complexity through the development of a multi-layered critical dialogical accountability system as the main goal of transparency for any organization (Dillard and Vinnari, 2019).

The principles that drive this research are well expressed by Parker and Lightfoot (2014, pp. 36-37), who argue that it is worth exploring alternatives capable of preserving the individual autonomy, of affirming principles of solidarity, cooperation, community, and finally that bear a responsibility to build a better future. Inclusiveness becomes a boundary setting activity in opening to the 'Other' (Bauman, 2000), which demarcates alternative organizations in football from the dominant models. An in-depth exploration of these practices can shed light on whether the club attends to these principles from an accountability perspective, or if they become part of the organizational rhetoric instead, which could undermine the club's status of alternative. Extending the work of Westphal and Zajac (2001) and Boxenbaum and Jonsson (2008), Heras-Saizarbitoria (2014) notes that alternative organizations can experience a decoupling of founding principles from the organization's daily activities. He claims that this detachment happens when the rhetoric at a macro-organizational level, in the communications of principles, clashes with the every-day accountability activities of the organization. This is particularly relevant because, when the organization drifts from its founding principles, it can potentially lead to disengagement or, even worse, degeneration (Cornforth et al., 1988; Cornforth, 1995, 2014; Cheney, 1999; Webb and Cheney, 2014; Jones 2007; Langmead, 2017). Similarly, Bousalham and Vidaillet (2018) explore how, even in alternative organizational forms, solidarity principles can succumb to competition or, even worse, can be used rhetorically and instrumentally to sell an image, using a weak form of reputational accountability (Grant

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and Keohane, 2005). However, as demonstrated by Langmead (2017), there are alternative organizations capable of resisting degeneration or able to regenerate, appealing to and further reinforcing their core values, as it happened at FC United following a turbulent period after the club moved to the new stadium.

The paper makes the following contributions. First, it contributes to the literature on accounting and sport, by focusing on a countermovement that has been so far neglected, namely fully member-owned football clubs, which operate and compete in leagues where governance structures and (generally) financial resources are different. Second, it provides ethnographic evidence on how alternative ways of organizing in sport, and specifically football, emerge to challenge the status quo, shaking the established neoliberal boundaries in which many of these organizations operate (Kennedy and Kennedy, 2015; Misener and Misener, 2017; Adams et al., 2017; Jones et al., 2017; Svennson and Seifried, 2017). This contribution can be partly extended to alternative organizations in general, at least for the utopian spirit of subversion and disruption of existing boundaries and practices (Parker, 2002a, 2002b, 2017; Parker et. al, 2007; Parker, 2014, Parker and Parker, 2017; Fournier, 2013). Third, we attempt to advance the understanding of critical dialogical accountability (Vinnari and Dillard, 2016; Dillard and Vinnari, 2019), by linking it to critical performativity and exploring it empirically on FC United.

The remainder of the paper is organized as follows. The theoretical section (2) is divided in two subsections, one covers the main recent literature in accounting and sport, and the other discusses critical performativity and critical dialogical accountability in relations to accounting and sport. Then, the following section (3) deals with the methodology of this study. The results of the ethnographic studies are presented in three following subsections (4). The discussion section (5) is divided in two subsections that link back to the literature review, while the final section offers some concluding remarks and future directions for research.

2. Theoretical background

This section follows the structure proposed by Lukka and Vinnari (2014). Subsection 2.1 constitutes our domain theory, where we look at standing issues in accounting in sport organizations. Subsection 2.2 introduces our theoretical framework that links critical performativity and dialogic thinking, and it constitutes our method theory, as the lens through which we study the issues at hand discussed in the domain theory. It must be highlighted that the distinction is not as clear-cut as it might appear, and that there is degree of interaction among the two, but this is an accepted convention when applying perspectives that come from different disciplines (Lukka and Vinnary, 2014).

2.1 Accounting and Sport

Sport organizations are still a relatively unexplored phenomenon from an accounting and accountability point of view, although they are progressively receiving more attention in the academic literature (Clune et al., 2019). Andon and Free (2019), in their review, point out that sport has generally become a ‘big business’ but still remains a very peculiar sector due to the intersection of different elements and logics, where cultural and communitarian values coexist with, for instance, commercialization.

The tension among those different, and often competing values, is explored in different studies. Cordery and Davies (2016) look at New Zealand rugby, stressing that commercialism goes hand in hand with professionalization. They note that the effect of increasing professionalization in the sport is reflected in several areas beyond the actual playing, especially in the governance and management of the club, as well as in how sport operations are conducted. Building on this, Clune et al. (2019), focus on the Gaelic Athletic Association, an internationally very famous amateur sport organization, showing the difficult role of accounting

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practices in mitigating or exacerbating conflict among different (and often incompatible) logics. Other scholars (Carlsson-Wall et al., 2016) shift the attention to football to show how, in a Swedish club that competes in the first league, sport and business logics are difficult to balance and they are kept apart in the organizational structure of the club, in the budgeting process as well as in the metrics used to measure performance. Cooper and Joyce (2013) look at insolvency rules and practices in the UK, presenting the case of dissolved Scottish football club Gretna FC. They highlight how often football clubs' business models are unsustainable, with imbalanced expenditures on players' wages and a great dependence to wealthy owners who inject lots of cash into the club, and to good sport performances for survival (as they bring additional funding).

The fear of economic jeopardy is one of the reasons why FC United came into existence: in this sense, the work of Cooper and Johnston (2012) is seminal to define the Glazers' takeover of Manchester United as an example of vulgate (managerial) accountability, which could not be prevented by fans, despite several financial and managerial warning signs. It is worth pointing out that, to date, the accounting and sport literature has had limited engagement with football clubs with alternative governance structures to 'mainstream' ones, where clubs are owned and controlled by few people. Although this form of private ownership can be considered as the most common in senior football, several leagues and clubs adopt some form of member-ownership. For instance, in Germany, beside some exceptions, clubs are run with the 50+1 rule, meaning that members own 50% plus one share, as a form of protection from external investors, whose demise could lead to the quick disappearance of the club, as in the aforementioned case of Gretna FC in Scotland. Swedish clubs are often organized as sports limited liability companies, where the majority of shares are owned by (member-owned) sport associations (Carlsson-Wall et al., 2016).

Along with Carlsson-Wall et al. (2016), Baxter et al (2019a), take FBALL, a top-flight Stockholm club, to analyze the role of accounting in negotiating boundaries by acting as a valuemeter. This helps quantifying passionate interests, coordinating actions and building a sense of community and solidarity. Their research stresses the transformative and/or constitutive capacity that accounting exerts over individuals and organizations, in shaping the world and its institutions (Miller and Power, 2013). Specifically, they suggest that sport (especially football), is a cultural phenomenon in which accounting is called to produce different financial and non-financial metrics to express the complex emotional forces that drive it. However, this creates further difficulties because of the different values at play, which are exacerbated also by the peculiar organizational structure of the club.

The pivotal role of accounting in drawing boundaries is analyzed in Baxter et al., (2019b), they mobilize Puxty et al. (1987) to delineate the intricate relations between accounting and sport, highlighting the often-competing dynamics of market, state and community actors, and the challenges and impact of this entanglement for accounting practices and accountability mechanisms. Specifically, the authors appeal to the capacity for accounting to create calculable spaces, thanks to the territorializing effect (Miller and Power, 2013), through which accounting can establish boundaries of what is internal or external to the organization (Puxty et al., 1987). For FBALL, this came after its transformation into a sport limited liability company, which also meant drawing new (legal, market/commercial, and social)) boundaries between voluntary organizations and limited liability companies. This resulted in a controversy to determine if FBALL or the Swedish state were responsible for policing payments. Calculations became seminal to demonstrate the club's commitment to safety during games and the cooperation with state institutions to make expenditure transparent leading, ultimately, for policing costs not to be borne by the football club. The rise, or we could argue, the return, of more communitarian forms of sport organizations (Jones et al., 2018; Kennedy & Kennedy, 2015; Torchia, 2016, 2020), which often emerge from increasingly

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blurring boundaries among different sectors (Misener & Misener, 2017), further dignifies accounting beyond a mere technical activity; rather, it sits at the center of the market, state and community nexus, allowing organizing to be 'thinkable and actionable in a particular way' (Miller and Power, 2013, p. 558).

The accounting and sport literature analyzed above shows that there is still wide room for a deep exploration of how radical sport organizations, such as fan-owned football clubs, are continuously involved in negotiating their boundaries, through identity-making processes that accounting can regulate and facilitate. The internal and external competing logics at play call for critical, in-depth ethnographic studies of alternative sport organizations, where researchers are immersed in the daily life of the culture they study. While most studies mentioned in this section contain some observational elements, it is important to provide first-hand accounts of organizational life.

In the next section, we illustrate our method theory, constructing a theoretical framework to critically question the potential emancipatory force of fan-owned football clubs against established models of ownership and governance in football.

2.2 Theoretical framework

The framework we are proposing has its roots in Critical Management Studies (CMS) and Critical Accounting, and it aims to provide a space where organizational settings can be changed by transforming boundaries and opening up new outlets for dialogical exchanges. The first element of our framework is critical performativity, a concept that is growing in CMS, but that still lacks wide practical implications. Critical performativity has been originally theorized by Spicer et al. (2009) as a critical response to Fournier and Grey's (2000, p. 18) claim that, to 'denaturalize' (Alvesson and Willmott, 2014), namely deconstructing the 'reality of organizational life, or the truthfulness of organizational knowledge', a non-performative intent is needed (see also Grey and Willmott, 2005). To justify their claim, Fournier and Grey (2000) build on Lyotard's (1984) concept of performativity, arguing that mainstream management literature encourages, and even celebrates, knowledge that leads to the production of maximum output with the minimum input, basically reducing knowledge to means-ends calculations. While understanding, and partly sharing Fournier and Grey's point, Spicer et al. (2009) try to move away from a lot of the negativity that, in their opinion, pervades much of the critical literature, to cast a new and more positive light to performativity. In doing so, they propose five steps of a critically performative intervention, 'through affirmation, care, pragmatism, engagement with potentialities, and a normative orientation', which are, as Wickert and Schaefer (2015, p. 111) argue, an invitation to 'step beyond the generation of insight and critique and towards the process of transformative redefinition'. Building from Fournier and Grey (2000), critical performativity was originally conceived as a scholarly intervention on managerial practices (Spicer et al., 2009), both through theory and practice and it has been explored, in its original form, by several scholars. For instance, Leca et al. (2014, p. 684) look at how scholars can 'engage in the incubation and diffusion of worker cooperatives in deprived communities to improve the living conditions and favor emancipation'. King (2015) offers an autoethnographic account of the challenges and possibilities for scholarly engagement, showing how difficult it can be, at times, to be critically performative in practice. Finally, Esper et al. (2017) analyze the role of academics in creating and sustaining alternative organizations within a system of capitalism, using Argentinian worker-recuperated enterprises as examples. These authors take literally Spicer et al.'s (2009) work, highlighting how, to be critically performative, scholars need to directly intervene in organizations.

While not neglecting the role of academics in trying to bring about solutions for a more just world, more recently it has been implied that alternative organizations do not need necessarily a strong scholarly intervention to be critically performative, because they can

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autonomously display its elements. This is indirectly addressed by Paranque and Willmott (2014) in their analysis of the John Lewis Partnership, where they question if the organization can be considered a critically performative alternative to capitalist enterprises. Accordingly, their article show that organizations, especially alternative organizations, can manifest their inner critical performativity, even without a strong intervention from critical scholars. It is also possible for those organizations to become 'critical performativity engines' (Leca et al., 2014), reshaping organizational boundaries by setting the example for other organizations that aspire to be impactful alternatives to dominant systems of management. It can be argued, however, that the five steps towards a critical performativity are not prescriptive in nature, but only give a general orientation. This, on one hand amplifies the possibilities of testing organizations whose ethos might lead to redefine organizational and socioeconomic boundaries, as seen in the great variety of critical performative interventions in the literature; on the other hand, it invites scholars to further add elements to what a critical performative organization might look like.

For this purpose, we look at dialogic thinking, to stimulate processes of critical performativity that entails engagement, in which social institutions are 'held accountable for their actions and how this process may lead to their actions being less socially and environmentally damaging' (Bebbington et al., 2007, p. 357) and bring about emancipatory change. Dialogic thinking has informed a number of studies in accounting and accountability (for instance, Bebbington et al, 2007; Brown, 2009; Brown and Dillard, 2013a; Brown and Dillard, 2013b, Brown et al., 2015; Dillard and Brown, 2012, 2014, 2015, Dillard and Yuthas, 2013; Dillard et al., 2016; Dillard and Vinnari, 2019), informed by critical scholars like Freire (1970, 1985, 1994, 1998), Mouffe (1993, 1995, 1999, 2000) and Latour (1996, 2004a, 2004b). These studies have explored pluralistic democracies and agonism as the basis to redefine the role of accounting in socially constructing realities. As Brown (2009) points out, new forms of accounting are needed, which move away from technocratic approaches and encourage participatory decision-making and accountabilities. In agreement with Puxty et al. (1987), Brown (2009) argues that accounting has the power to be malleable and redefine the boundaries of what is 'in and out' (p. 316), but to do this, it should not be monologic, but rather 'receptive of the needs of a plural society… multi-voiced and attuned to a diversity of stakeholders' values and interests' (p. 317). Brown provides some suggestions to move from a monologic to a dialogic accounting. First, it is fundamental to acknowledge pluralism, and this is reflected in the way different people would produce different accounts for different things and in different manners, while also considering the power differences among stakeholders. Second, avoiding monetary reductionism in the production of accounts, but to provide different types of data that can speak to different groups. Third, building on the previous point, calculations should be contestable, allowing for subjectivity and reducing technocratic approaches that could prevent transparency, suffocating divergent interests. Fourth, in line with the principles of critical performativity, information should be accessible to non-experts too, instead of being conveyed in purely technical form, which can exclude certain stakeholders from the debate. Fifth, decision making should be the result of a democratic participation and an early involvement of all the stakeholders. Sixth is the attention to, often imbalanced, power relations, where those in power can filter information, whereas dialogic thinking also values counter-accounts or anti-reports. Seven, a dialogic approach to accounting promotes critical reflections and the exchange of different perspectives. Finally, dialogic thinking should never be a new form of monologism, but rather a tool to preserve democracy as a process made of different nuances, not only as agreement, but especially as contestation, agonism and disagreement.

More recently, critical accounting scholars have started looking at dialogic thinking in terms of accountability, which can be seen as a natural consequence of principles of dialogic accounting. In line with these studies, we propose that organizations capable of moving beyond

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mainstream accounting-based accountability towards an accountability-based accounting (Dillard and Vinnari, 2019), could initiate a democratizing dialogical accountability process receptive of the different and pluralistic societal needs (Brown, 2009).The scholars argue that, by embracing this shift, effective accountability systems can be developed and, as a consequence, also effective accounting systems, rather than the other way round. Very importantly, the resulting accounts can include data of different nature that are suited to represent the accountability systems put in place to represent a plurality of constituencies, as in the case of FBALL (Baxter et al., 2019a). By advocating the need for critical dialogical accountability systems, we are not looking for 'a panacea for future demands for accountability and the addressing of power imbalances' (Yates, 2020, p. 99), but rather for a way to develop more inclusive and democratic organizational boundaries, as explicitly advocated by Manchester United fans in the study led by Cooper and Johnston (2012). Building on Rached (2016), and coherently with previous studies on dialogic accounting, Dillard and Vinnari (2019) underline that accountability systems emerge from a plurality of views and usually conflicting needs and ends, therefore as a multi-dimensional, agonistic process. Reflecting on this, they contend that accountability cannot be the result of a unidirectional system imposed by those in a position of power (see also Brown and Dillard, 2013a), but rather they see it as a democratic tool towards a collective decision making. For these reasons, it is important to recognize that, in general, but especially for alternative organizations (not built on neoliberal principles), accountability systems must go beyond market and legal accountabilities (Grant and Keohane, 2005). Dillard and Vinnari (2019) consider several dimensions under which accountability systems are constructed, which analyze to what extent asymmetrical power relationships between power holder and account holder are formally determined; the relationship between power holder and account holder; the characteristics of power and account holders; the standards and evaluation criteria for the power holder, stressing the dialogic engagement with the account holders; the procedures to give the account, which concern transparency and mechanisms to evaluate the actions of the power holder; the timing of giving the account and the timing to react to it; finally, the consequences that can be enforced on the power holder by the account holders. In critical dialogical accountability, context-based and multi-dimensional dialogue can help affirming pluralism and engaging with potentialities, carrying emancipatory goals, along with assisting the development of meaningful accounts for all parties involved. We contend that these practices can help releasing the critical performative potential of (especially alternative) organizations.

Therefore, the aim of our ethnographic study is to:

- Explore how alternative organizations in the sport sector can challenge or transform the boundaries imposed by dominant neoliberal forces.
- Identify the set of values at the base of these transformations, and address the circumstances under which specific accounting, and accountability practice can contribute to radical forms of management.
- Critically discuss the characteristics of the accounting and accountability dialogue to protect organizations from a degeneration of their core principles.

3. Methodology

Our critical analysis is based on extensive ethnographic research directly conducted at FC United for two years, and then continued with interviews, documental analysis, online interactions on their forum and social media across six years. As Van Maanen (1988) argues,

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fieldwork is a practice in which the researcher gets involved full time for an extended period and consists of an ongoing interaction with the targets of the study, on their living or working ground. Fieldwork was therefore organized in four phases. During the first one, which lasted for about six months, one of the authors visited the field on several occasions, attending home and away matches. This helped gaining an initial understanding of the organization and witnessing first-hand the ritualistic practices pictured by Poulton (2009, 2013) and Porter (2011). For instance, this phase was important to see the integration among paid staff and volunteers, in managing match ticketing, selling fanzines and raffle tickets, as well as food and drinks. Moreover, traveling with fans to away matches and socializing with them on the terraces and in bars also contributed to create the first relationships with the culture studied, progressively moving away from an outsider position. FC United has actively sought involvement from the academic community to shed lights on issues such as atmosphere at matches (Poulton, 2009), social activism (Shafto, 2013), the articulation of fans authenticity within English football (Porter, 2011, 2015), the club's politics of inclusion through community (Kiernan and Porter, 2014) and the political-economic framework in which fans decided to join FC United (Poulton, 2013). The club representatives, especially former board member (and fellow academic) Adam and former General Manager Andy, became interested in having a business scholar studying the club and giving them an evaluation and advice on the club's business and management practices, especially at a time when FC United faced change and expansion, while striving to retain and display its founding principles. The second phase started when access to the organization was secured, which took months of negotiations, often recognized as one of the most difficult steps for any ethnographer (Bryman and Bell, 2007). Given his academic background, Adam served as the main gatekeeper (Atkinson and Hammersley, 2007) at first, but later turned into the main sponsor, for the perceived mutual benefits of collaborating with a business and management scholar. In exchange for the access to the organization, the researcher offered voluntary work and was assigned to assist former Community and Education Officer, Robin in his duties. Coherent with the principles of academic engagement behind critical performativity, Bebbington et al. (2007) stress how important it is for critical scholars to assist organizations as volunteers, and help them realizing their visions, as well as intervening in corporate governance processes and debates, by relying on their somewhat privileged position. Such privileged position and high degree of access, allowed the researcher to take an active role in the organization, participating in staffs' meetings and working both in the office and on the pitch with community coaches. The third phase of the research was made of occasional visits to the field to conduct interviews and to provide help on community projects started during the full-time involvement with the club. Finally, in the fourth and longest phase, we studied the evolution of the club, by analyzing the most updated club's documents, speaking to the board, conducting new interviews and investigating the members' forum for news and debates.

The definition of the research problem was constructed inductively, by letting the field and the culture speak in the process. Van Maanen (2011) suggests avoiding big theoretical claims before entering the field, but to see the latter as an opportunity for discovery, also in terms of the theoretical framework and research questions, and to use the research process to get an understanding of what we are actually researching (Atkinson and Hammersley, 2007). As ethnographers, we maintain an openness to critical questioning and we turn to Willis (2000), who argues that 'the ethnographic craft…is about merging the messiness of everyday life with some specific concepts (theory) as a way of dealing with a complex puzzle (research questions) (in Friberg, 2016, p. 350). Willis's ethnographic imagination helps us distancing from 'the notion of ethnography as images of reality' (2000) and from the ethnographic omnipotence

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(Van Maanen, 1988) typical of early ethnographers like Malinowski[4] and to maintain our reflexivity in terms of our position within the social world that we study (Atkinson and Hammersley, 2007). Therefore, we approached the field with a general awareness of the history of the club and the process that led many Manchester United fans to perceive their club as unaccountable to them, as detailed in Cooper and Johnston (2012), to even lead them to set up a new breakaway club. The definition of the accounting and accountability problem derived from the anthropological curiosity to analyze how this culture practiced the values expressed in the Club Manifesto, reconfiguring the boundaries among the club and its fans and members. The degree of access to the club allowed us to analyze the effect of calculative and non-calculative practices on the accountability processes and to what extend these are dialogic and biunivocal as in the club's ethos.

As such, both primary and secondary data were collected. The main bulk of data came from field notes, in the attempt to produce reflexive accounts of the life with the culture studied, which would then result in thick descriptions (Geertz, 1973). Most field notes were written at the office, either at the end of the working day or during breaks, but also at football matches, parties and social events. Several tools were used to record the data, like notebooks, diaries and even a notes app on the smartphone, which proved to be convenient and very portable, especially to type keywords, cues and short sentences. Seventeen semi-structured interviews with office staff, community coaches and volunteers were also conducted, which often seemed rather informal chats for the degree of closeness reached with the interviewees, a dynamic that Heyl (2007, p. 369) calls 'ethnographic interviewing' and that Hammersley (1992, p. 117) labels instead as 'reflexive interviewing'. Whenever possible, interviews were recorded with the smartphone and then transcribed by the authors or by professional transcribers. Three high-profile interviewees were instead reached by email, with specific questions that mirrored those asked during in-person interviews. The interview details are provided in Table 1 below.

No.	Date	Recording Mode	Name	Role	Duration (hrs:mins)
1	19/06/2014	Audio recorded	Andy	General Manager	00:33
2	11/07/2014	Audio recorded	John	Office Manager	00:48
3	17/09/2014	Audio recorded	Lindsay	Club Secretary	00:37
4	25/09/2014	Audio recorded	Michael	Office Volunteer (Memberships)	00:40
5	30/10/2014	Audio recorded	Jennifer	Office Volunteer (Accounting)	00:34
6	11/12/2014	Audio recorded	Pat	Office Volunteer (Accounting)	00:37
7	13/02/2015	Notes taken	Peter	Office Volunteer	00:35
8	17/03/2015	Audio recorded	Adam	Board Member	00:47
9	22/04/2015	Notes taken	Robin and John	Community Office and Office Manager	00:45
10	15/05/2015	Audio recorded	Andy	General Manager	00:47
11	19/06/2015	Audio recorded	Christine	Accounting Manager	00:28
12	30/07/2015	Audio recorded	Ben	FCUM Radio Editor	00:55
13	11/01/2016	Audio recorded	Adam	Player and Community Coach	00:32
14	13/01/2017	Audio recorded	Robin	Community Officer	00:58
15	22/02/2017	Audio recorded	Jack and Gary	Community Coaches	00:29
16	20/04/2017	Audio recorded	Kate	Women's Team Match-Day Secretary	00:34
17	31/01/2018	E-mail Interview	Damian	Chief Executive Officer	
18	23/02/2018	E-mail Interview	Paul	Board Member	
19	04/05/2022	E-mail Interview	Adrian	Board Chair	
20	08/06/2022	Audio recorded	Michael	Office Volunteer (Memberships)	01:35

Table 1 – Schedule of interviews and email interactions (table by authors)

[4] Malinowski argued that 'it is I who will describe them or create them' (Stocking, 1987, p.101)

In addition, fanzines, internet fora, Facebook pages and other narratives about the club constituted a major source of secondary data, especially to understand and analyze the club's past, to make sense of the here and now.

The writing up phase aimed at 'construct(ing) a systematic explanation of one's group's culture for another group to read and understand, given the inextricable limitations of understanding of understandings' (Rosen, 2000, p. 64). This phase, which Kunda terms as 'coding' (2013, p. 17). really helped making sense of the great deal of data and field notes accumulated, often represented by reports of everyday life at the club. The coding phase was conducted manually, by creating categories to which meanings are attached (Basit, 2003) and they are at the same time a precious tool to organize the data, but also an outcome of the analysis (Tesch, 1990). The macro-categories to which the material has been assigned to are those that make up the findings: democracy, participation and inclusion and community outreach.

Finally, in creating discourse, this research seeks forms of inclusiveness from a multitude of different readership, going beyond 'some cryptic exchanges between intellectuals, conducted behind the closed doors of academic conferences', to avoid 'becoming a forum for the exercise of academic indulgence' (Fournier and Grey, 2000, p. 22). This approach follows the call by proponents of critical performativity, who invite to avoid *author-itarianism* and write reflexively to 'address audiences who are not just other academics working within their field' (Spicer et al., 2016, p. 234), engaging with pressing issues of public importance.

4. Findings

4.1 Practicing Democracy

The struggle for FC United sits in trying to practice democracy and affirm its self-governance ethos within a football context that operates in a very different way, and from which the club cannot be completely abstracted. So, FC United becomes an organizational and political exercise to run a club democratically and against the idea of personal profitability, while avoiding pursuing a naïve program of anti-capitalism.

For FC United, adopting a one member, one vote structure only seemed logical, if seen from the point of view of fans who try to fight the alienation and powerlessness (Cleland and Dixon, 2015) they experienced at Manchester United over the years. Therefore, the assembly is the most important element of practicing democracy. Among several informal meetings, introduced in recent years to keep members up to date on issues like the stadium, the main arena for dialogic democratic exchanges is the Annual General Meeting (AGM). The assembly, in the form of the AGM is a space 'where participants come together to make decisions and maintain relationships… a negotiable space in which horizontal democracy is practiced and activism organized' (Reedy et al., 2016, p. 1558). The assembly comes into existence through shared leadership, ideologies and rituals (Fominaya, 2010), and it also signals the willingness by members to achieve a sense of collective identity (Reedy et al., 2016; McDonald, 2006). Prior to the AGM, members can put forward resolutions, which need to be backed up by a minimum of five members when forwarded to the board. Resolutions can be proposed on any matter concerning the club, from sponsorship, to community work, to governance and are then voted in favor or against at the AGM, with the board providing their non-binding suggestions to members. One of the most intense moments in the AGM is certainly the election of board members, who are periodically replaced. Sometime before the AGM, candidates present their program on the website, making clear how they intend to contribute to the club, if elected as board members. The AGM provides candidates with a chance to strengthen their position by answering questions and openly debating with fellow members. AGMs are attended by three hundred people on average but, to allow more members to express their choice for their favorite candidates, there is a postal vote to be submitted prior to the meetings, where board members

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finally get elected. The COVID-19 pandemic has also speeded up the process of making the meetings and the voting online, using this opportunity to increase accessibility. In the following excerpt it is described how members at the AGM directly interact with candidate board members, investigating their potential contribution to the club and questioning what, as candidates to run the club on behalf of the members, they see as FC United's ultimate goal:

> 'What can you offer as a board member if elected?', asks a member, prompting responses of all the best candidates' skills. Another theme that gets explored is what matters the most for the club, with candidates agreeing that winning is important to grow as a club and to give visibility for the community program, but they all emphasize that winning should not come at the cost of jeopardizing the club's core values. Finally, the candidates reflect on the role of the board within FC United: the first candidate argues that the board should drive the club forward in a sustainable manner, collectively, with reasonable and constructive arguing; whereas others underline that the board should stay true to the principles and act ethically, representing fairly the membership by giving them clear options that people can decide on.

FC United tries to practice democracy through a direct confrontation on a variety of themes among board members, members and management. The club strives to be a participative democracy, an entity that governs itself (Fournier, 2002), although within a well-limited framework of competitive football leagues. To allow not only for consent, but for constructive dissenting voices within the club, resolutions are a valuable confrontational tool for members, also useful to highlight issues that could be dealt more transparently by the club's representatives, calling the board or even the CEO into account, if someone believes that the club is not operating democratically. One of the main dialogical and confrontational tools for board, management and members is the online members' forum, which contains all the official documents available to members, but it also constitutes a platform for exchanges for anything related to FC United, from matches, to travels to away games, to governance, community, volunteering etc. The document section has grown over the years to increase disclosure of financial and non-financial data to members, in a conscious effort to increase transparency following the major governance crisis that club experienced in 2016 (see section 4.4). As Board Chair Adrian explains:

> Following the 2016 AGM there was a conscientious effort from the board to increase financial transparency for the members. From late 2016 we publish a detailed summary of all board meeting discussions and decisions as well as the official minutes. Although the club had always published the minutes to members, these could take months to come out, by which time any issues were often no longer 'live'. A detailed summary report of each meeting is published to members within days of the meeting taking place although there are closed sessions (…) which are not covered by the summary, these are restricted as much as possible to HR and Commercially sensitive info and as such most of the financial discussions are covered. On the same note, at that time the board introduced that three members could attend any board meeting with a ballot held if more than 3 applied.

Therefore, the forum is a vital outlet to go beyond the formal moments of the AGM, as accountability of the club towards its members is not only discharged through the provision of financial and non-financial information. The forum gives the chance for a direct interaction with virtually anyone at the club on any topic, including dialogic exchanges among members themselves, allowing for the necessary pluralism and agonistic dissent to be expressed. The following excerpt (presented in Figure 1) comes from a conversation among members and the board over a recent redundancy in the club, which left many unsettled, given the central role this employee has had over the years. The board is accountable to the members and provides an explanation for this, leaving some satisfied and others a bit baffled. Nevertheless, it shows the dialogic accountability to and from the club, and how the forum becomes a key tool for daily exchanges.

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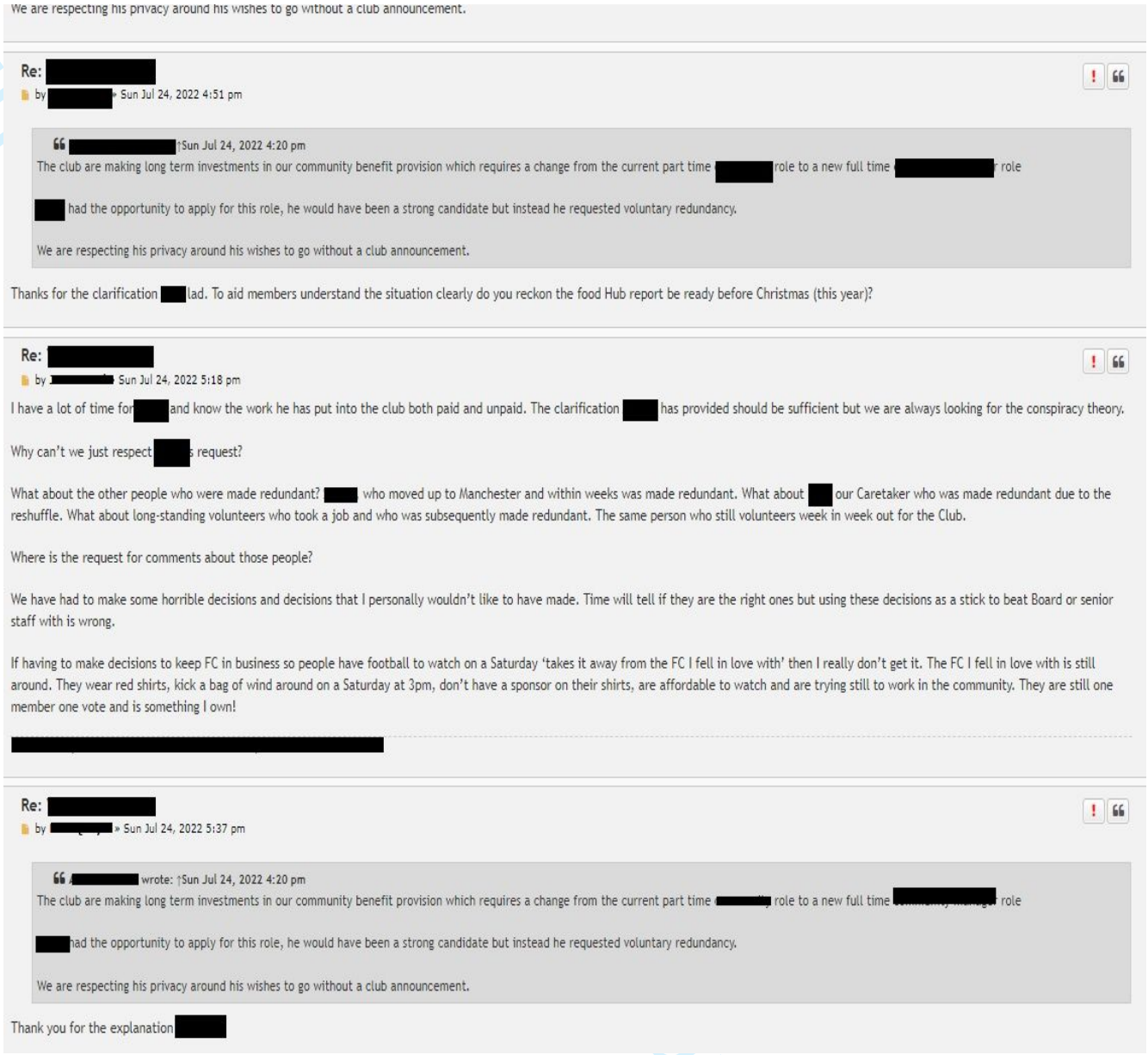

Figure 1 – Excerpt from the members' forum on employee matters. Source: forum.fc-utd.co.uk (figure courtesy of FC United of Manchester)

What FC United is building, to use Parker's framework (2002b) goes against management as much as it leans on it, aware of the constraints of being an alternative club in a competitive football league. To achieve engagement and support, FC United relies heavily on members to participate in any capacity, financially and physically, devoting time and resources to the club's activities, as analyzed in the next subsection.

4.2 Participation and Inclusion, the Keys to the Club's Success

'This is our club, belongs to you and me, we're United, United FC'. By singing on the notes of 'Dirty Old Town', a popular song about the city of Salford by Ewan MacColl, FC United fans express their sense of ownership and belonging during every match, parade and social event. The attachment to the club has been a source of pride since the very beginning, even when skeptical Manchester United fans who did not follow 'the rebels' addressed FC United with irony by saying that the club 'won't last until Christmas'.

As said above, members have tools at their disposal to democratically participate in running the club, leaving the day-to-day management to the CEO, the board and the employed staff, who carry those functions on behalf of the membership. Members and fans enjoy the opportunities to contribute to the everyday life of the organization and feel included within the organizational settings. The ways members can participate is multi-dimensional: beside being fans who attend matches and purchase season tickets, many of them help during match-day, some work in the office, and others participate financially, to sustain and preserve the existence of the club. As per rule 4 and 5 of the Manifesto, FC United is committed to encourage participation and inclusion. It is about the oppressive and exclusive boundaries of the English Premier League (EPL) model and high-ticket prices that make games inaccessible to many. As an answer to this, FC United is committed to ensure accessibility to games, keeping ticket prices reasonably low and tailoring them to various categories of people, even if 60% of the total income comes from match-day revenues. The full price for a single match is £12, but it drops to £7 for concessions (students, over 60 and people on income support/ job seekers) and only £3 for young people under the age of eighteen. Moreover, the club makes a bold political statement and a potentially emancipatory practice regarding season tickets: they are sold on a 'pay what you can afford' basis, with a minimum selling price of £100, as well as the freedom to pay more. Poulton (2013, p. 123) reports that the initiative is particularly appreciated by fans, who in return pay on average £70 more than the minimum price, at times even matching the price they would pay for a season ticket at Old Trafford, as a sign of goodwill and support to the club. Attendance figures support this argument, as on average 2280 people attended home games in the first twelve seasons, despite some fluctuations due to missed promotions at playoffs in four straight seasons, which caused some sporadic disengagement. Membership, season ticket holders and average home attendance (depicted in figures 2, 3 and 4) are important metrics and valuemeters (Baxter et al., 2019a) for the club, which are forecasted, budgeted and presented in the business plan and in the integrated annual report.

Figure 2 – Membership trend for the last 10 seasons (updated February 2023). Source: https://fc-utd.co.uk/co-owners (figure courtesy of FC United of Manchester)

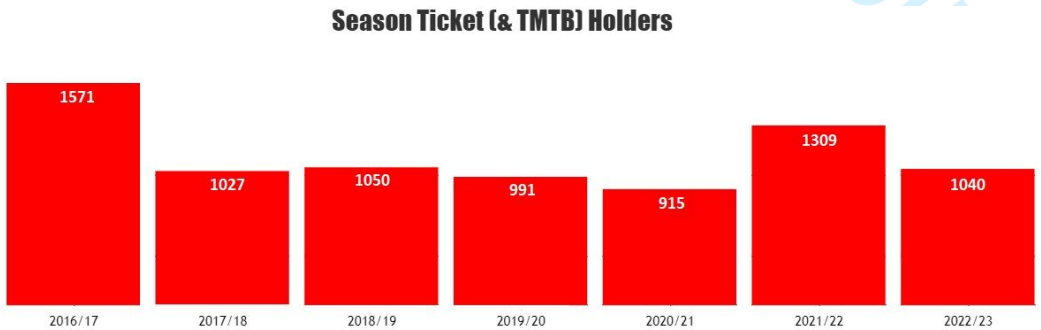

Figure 3 – Season ticket trend for the last 7 seasons (updated February 2023). Source: https://fc-utd.co.uk/co-owners (figure courtesy of FC United of Manchester)

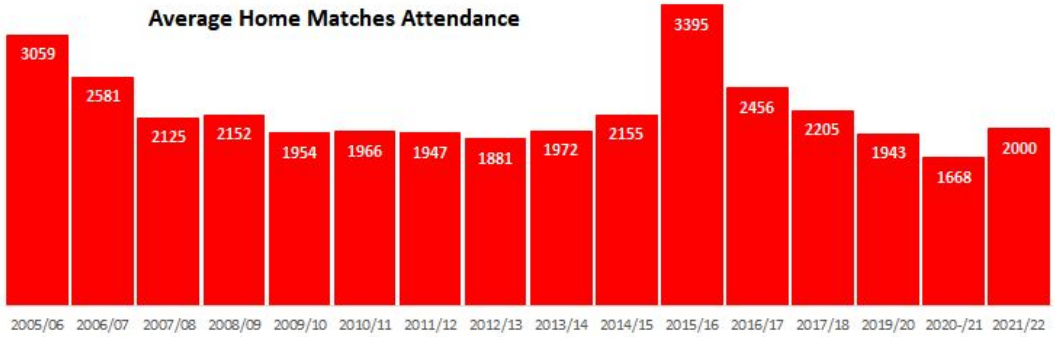

Figure 4 – Home matches attendance for all seasons. Source: data provided by FC United (figure courtesy of FC United of Manchester)

Praising the inclusive ticketing policies, Scott, a fan one of the authors used to travel to the stadium with, stresses how they can help newer generations to grow in an inclusive environment and cultivate values such as love for the sport and friendships. In Scott's view, this is in stark contrast to the current ticketing policies of EPL club, and especially Manchester United:

> How much would a trip to Old Trafford cost to a family? £200 maybe? Or perhaps even more… It's just f** awful, mate. What they are doing is preventing a whole generation of kids to go and watch football. These kids can come here instead, with their mates or families, get in for a couple quid, have a fab time, stay off the streets and make new friends. This is what it means to be FC United. And this will carry on to the next generation, and then the one after and so on.

Participation is not only fueled by inclusive practices for ticketing, but is fundamentally linked to volunteering, a theme also closely related to community. Volunteers are part of those fan-communities that dedicate time and resources to affirm their sense of ownership and belonging, cementing individual identities around FC United. When attending the first match of the season, outside of the stadium, a little army of volunteers, dressed in high-visibility jackets, run pre-match operations. The first stall on the right sells memberships, and other volunteers sell fanzines, match-day programs and tickets. By taking a volunteering position at the club to assist Robin in his duties, one of the authors had the chance to get in contact with other volunteers and understand their reasons, and how this gave structure to their lives. Jennifer, for instance discusses how providing accounting and finance help in the office, has given her comfort and support to overcome the loss of her beloved husband:

> I've been working in the office for three years now, that was a case of…I'm widowed now, and FC United were a great support to me when I lost my husband. It was the summer, no football going on; I was bored at home, so I rang the office to see if I could help in any way. John asked me if I could help with the accounts, which is what I do. As a result of doing that, obviously you get to know other people.

Other people even managed to turn their volunteering experience into a paid job, becoming key figures for the club. However, despite becoming full-time paid staff, their commitment is not money driven, but rather a matter of involvement, as explained by John, Office Manager:

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> So, I got involved with the club whilst I was still teaching, by working on match days…I did team sheets, and liaised with the referees, and with opponent secretaries who did the match sheets, started writing the reports on the referee, and doing the statistics, historical statistics, for the club, which I still do, even though since I retired, I've become more involved here in the office. After volunteering for twelve months here, I was asked to become office manager too. I run the day-to-day administration of the club, using mainly volunteers, and over the last, nearly, four years that I've been doing that, it has become almost a full-time job, even though I still get paid what I was being paid four years ago when I started!

Similarly, Robin, starting from a volunteer position, turned his vision into a key role for the club, not hesitating to take a substantial pay cut when the club was mostly in need:

> What makes this club different is that it can be the vehicle for your dreams: I had an idea, a vision that I discussed with the staff, and that I progressively turned into a full-time job. I quit my old job and became a full-time Community Manager at FC United.

Volunteering offers an intrinsic gratification to those who take part in the club's activities, it is a source of pride and helps forming communalism: selling tickets; or helping with the accounts; or cooking pies to be sold at the bar, every effort is appreciated. Volunteering is also an essential element which ensures the survival of the club, whose operations would come to a halt without the significant effort of fans. Therefore, it constitutes a vital part of the club's operations, and it is presented as such in the business plan, the most recent of which (2022/25) reports that volunteers contribute on average to 25,000 hours of work annually, allowing the club to save around £247,500 per year (against the employment of paid staff). This is at the same time a strength and a weakness of FC United's organizational model, but it has so far worked well. There is one exception though: volunteers do not have the same prominent role in community work, as it will be explained in the next subsection. Along with promoting new volunteering opportunities, the club's website now shows figures of the estimate monthly and yearly savings from volunteers' work over paid staff, as shown in figure 5.

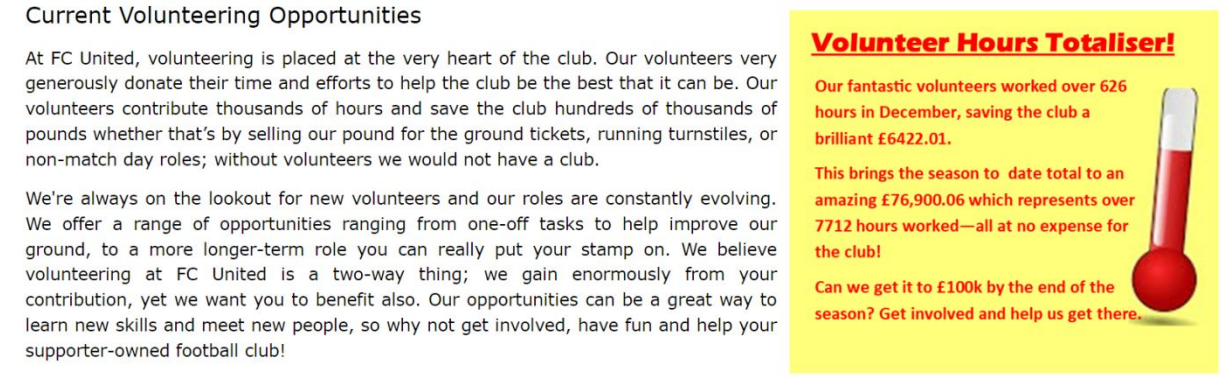

Figure 5 – Volunteering opportunities, description and metrics. Source: https://fc-utd.co.uk/current-opportunities (accessed 22 January 2023) (figure courtesy of FC United of Manchester)

The club sees members and fans' participation as essential. With almost three hundred volunteers involved in several activities, a sense of unity and community develops and helps bringing back some of the dynamics typical of traditional fandom. By promoting inclusion on and off the pitch, the club has also managed to stimulate participation to games, tailoring ticketing policies especially towards young people and less affluent individuals and, in return, it has obtained affection and engagement from supporters, who have been receptive to the club's invitation to donate. In a further acknowledgment of the crucial role played by volunteers and in the attempt to provide further structure to them, in January 2023 the club has appointed a Volunteer Co-Ordinator for the first time in its history and announced it on its LinkedIn page.

In praising the continuous efforts of the volunteers, the post states that volunteers want to give something back to both members and the community.

Finally, fans and members participate by financially sustaining the club with donations, by purchasing merchandise and through other fundraising tools devised by the club. Fundraising has been especially targeted to gather money to cover the expenses of the club-owned stadium. The club gathered almost £3 million from fans and members in two main ways: through the 'Development Fund' and through the 'Community Shares Scheme'. Contributing towards the Development Fund is cash collected at match-day, in strategically placed barrels; a half-time draw named 'A Pound for the Ground' and an online system of donations paid by card (one-off) or direct debit (regular donations). The Community Shares Scheme has turned to be very successful in raising money, stimulating participation and strengthening the sense of ownership and purpose. FC United successfully submitted a proposal to Coop UK, which was launching a scheme aimed at raising funds for projects beneficial to different communities. The club was put on the pilot project, which lasted just over a year, alongside other very heterogeneous initiatives like, for example, the refurbishment of a derelict pier in Hastings. The principle behind the community shares is relatively simple: an adult member can purchase shares from a minimum of £200 to a maximum of £20000, which qualify for tax relief and operate with a rate of interest of 2%. Shares can be withdrawn for the first time after three years from the stadium opening, subjective on the boards' decision, and only for a maximum of 10% a year. As of the end of the financial year 2020 only £94000 out of over £2 million in Community Shares have been withdrawn/repaid, in a process that started in 2018, with several members manifesting the intention to never withdraw their shares, effectively acting as a donation to the club. However, in compliance with the club's structure and principles of the one-member, one-vote rule, becoming a shareholder does not grant any more stake than other members who are not. This was done to avoid creating tensions among members: by keeping the Community Shares Scheme and regular membership strictly separate, no issues of ownership were raised, as those who took part in the scheme knew from the beginning that it was a selfless act towards the club, seminal to raise finances. In celebrating one of the most successful initiatives run by the club, former GM Andy defined the scheme as:

> A real game changer for football… Developing a Community Shares Scheme became a great enabler, and we raised £2 million. Both the Development Fund and the Community Shares have demonstrated our members' commitment to what we're trying to achieve.

4.3 Community Outreach

FC United makes explicit statements of being an organization by the community and for the community. As Robin states, '(the club) cannot be split into a football and community, one would not exist without the other'. The bond with community is one of the strongest forces that, along with anti-commodification and commercialization discourses, have led to the formation of FC United. While it is probably impossible to provide a universal definition of 'community', for FC United it means essentially two things: nurturing fan communities and establishing reciprocal ties with them, as seen in the previous section, and providing help to the (geographical) communities of Manchester and beyond. In the community section of the club's website[5], it was once written:

> FC United members believe it is possible to create and sustain a successful, fans-owned, democratically run football club that creates real and lasting benefits for supporters and local communities. The commitment to be of benefit to our local communities is enshrined in our club rules and constitution…

[5] A previous version of what is currently the Community section, available at: http://www.fc-utd.co.uk/community.php (Accessed 18 November 2016)

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> Since the early days of the club, we have striven to give something back to our city, our supporters and our communities.

A lot of merit for bringing forth this proposal should go to Robin who, as seen before, quit his job to commit entirely to designing and leading FC United's community work. Community work started already in the 2006/07 season on a very small scale, delivering football sessions for children, but it has progressively grown to incorporate projects at international level too. Despite being an integral part of the ethos of the club, community work is budgeted separately from the other operations, but it contributes to the profit and loss account. This is not meant to undermine the scope of community work, but it simply means that the money available for community activities depend on how much external funding can be obtained. Specifically, its success rests a lot on the creativity (to design projects) and the ability to gather funds of the Community Officer and his collaborators. Differently from other cases, less is in members' hands when it comes to community work, which follows a more top-down approach, over a distributed one. However, generally this is not seen as significantly hindering the democratic ethos of the club, because members feel rather confident to entrust this to the Community staff. It must also be said that, due to the structure of community work, it has proven to be difficult promoting integration with members on such activities, especially when members themselves try to take the lead by organizing events. On some occasions, this disconnection with fans and members provided some discontent and discouragement. For instance, when one of the authors joined a two-day community event organized by fans, he was asked, with a certain surprise, how he knew that the event was running in the first place. This was reported to the Community Officer, and acknowledged as an area for improvement, especially after seeing that some initiatives organized by members had limited impact, as they were lacking real inputs from the club in terms of promotion and supervision.

Community work covers a wide range of activities and categories of people, ranging from youths to elderly people, to more common work with local schools. Attention is provided to kids, engaged through the means of sports, and to vulnerable adults, to whom are dedicated courses that do not just cover sport activities, but also use radio and photography as other ways of raising confidence and skills. Moreover, given the great ethnic variety in Manchester, FC United also organizes sessions to help parents who do not have enough linguistic and numerical skills, to be able to help their children with homework. In recent years, the scope of community work has grown sensibly, and FC United has even won funding for several international projects within the European program Erasmus+.

Community work has been and continues to be one of the keys to raise FC United's profile nationally and internationally. However, it can be argued that, over the years, this area of operations has seen a progressive increase in managerialism, bureaucracy, and control. As John and Robin explain, in the early days of the club most community activities were run by volunteers, but they argue that many of these did not take the job very seriously and were asked to quit. Some members took this dismissal rather personally and left the club embittered, but the point made by the club staff was that being accountable to the community meant treating those activities with professionalism. There is a widespread feeling that, at the beginning, fans and member enjoyed the ride, probably not being fully aware of the responsibilities that would come with running a football club and community provider. As the club matured and increased aims and scopes of its community program, it progressively had to comply with higher standards of delivery, due to wider implications and responsibility towards funders (mostly in the public sector, which paid for a good part of the stadium) and other stakeholders, whose expectations for high-quality results need to be met. This has pushed the club to hire external employees over fans and volunteers to deliver community work, was then willingly accepted by members, but at the same time, also called for the adoption and tracking of metrics and KPIs. Not only community is presented in financial and non-financial terms in the integrated report,

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but monthly reports to the board detail it each month. The board has recently asked that these reports contain a much greater analysis of KPIs than the past. As Adrian highlights, the club's ambition is to break even in terms of community budget, something which was made more complicated by the COVID-19 pandemic. Despite the club admits that there is room for improvement in terms of performance indicators, fans and members appreciate the existing disclosure and metrics for assessing community work. For instance, the 2020 consolidated financial statement details that 'once again our Big Coat Day was a huge success with a record 6 tons of warm clothing collected'; or that 'we continued to expand our work with Sporting Memories, using sport to combat social isolation, and our 3G pitch was used by over 1,500 participants a week; and finally that, despite the halt to many community activities caused by the pandemic, 'the furloughed staff combined with club members, supporters and the local community to set up a volunteer food hub in the SMRE space servicing the lockdown needs of the local population. Up to 200 households at a time received vital support from our hub'.

To conclude, community work has always been conceived as an integral part of FC United's grand vision. However, given its structure and exclusive reliance on external funding, its development required savvy managers to take over its administration in ways that could potentially create discontent for parts of the membership. As Robin argues, certain decisions had to be taken for the greater good of the club. This is part of FC United's macro-emancipatory vision, of a club that, through the operationalization of its inclusive and communitarian principles, acts towards a radical (albeit progressive) transformation of society (Alvesson and Willmott, 1992a; Huault et al., 2014), serving as an example for other people and organizations with a similar ethos.

4.4 Resisting Degeneration: how accountability failures can lead up to oppressive boundaries

Are cooperative forms of organization deemed to reproduce the defects of the capitalistic system they fight against, as argued by Marx (1981)? In other words, is degeneration inevitable? Building the stadium was a tremendous achievement for the club: it required engagement, unity of intents and great financial sacrifices from members, who really made an incredible effort. The growing enthusiasm of finally having a home, temporarily hid the fact that the club's officials often had to take important decisions without having the time or the possibility to consult with the wider membership. Additionally, up to that point, many members trusted the decisions taken by the club because, under that management, the once utopian dream of owning a stadium finally became reality. As is often the case, a small incident led to the crisis. The price of the match-program for the stadium inaugural friendly match against Portuguese team Benfica B was raised by 50p (selling for £2.50, instead of the usual £2, on the basis that it was a special edition). This was the catalyst for some members who had previous disagreements with the GM to start discussions and create two very polarized factions, with some members more neutral. As Michael recalls, working in the office was very difficult at that time:

> My loyalty was always to the football club. So, the important thing to me was making sure that club was still operating on a daily basis, while the board almost hid away and started to refuse engaging with people. There was also a lot of information there that they didn't tell people about, which might change things. There were people in the office who seemed to be more interested in those things, rather than just concentrating on the job (…).

A seemingly minor thing quickly exploded in its proportions during the first season played in the new stadium (2015/16) when differences became very evident, leading to infighting, in the attempt to push people out of the club. Part of the membership accused board members and Andy of nepotism, lack of transparency and betrayal of the principle of democracy the club was founded on. To prevent degeneration from being completed, the strong

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infighting at the club led the whole board and GM to stand down. A few years later, certain issues remain, both financially (arising from the costs of running a stadium and worsened by the pandemic), and in terms of the transparency and accountability that members expect from the club. Although the club is still somewhat recovering from this crisis, this historical mass resignation offered chances of regeneration and renewal of the founding principles (Storey et al., 2014; Langmead, 2017). New board members were elected, with a new CEO and changes in the staff, which slowly led the club towards more disclosure and engagement with members. As Michael puts it, the club has fallen, gotten back on its feet to adapt and evolve.

> To me it's the same club that I joined back in 2005, but at the same time, it's almost a different animal because it has to be. Because we've got to adapt in a sense to survive. It's just whether that adaption sticks to the club's founding principles. In most people, the optimism it's starting to come back. It's a nervous time, but also exciting: can we finally make the best of what we've got?

5. Discussion

Critical scholarship has so far given little attention to fan-ownership in sport and especially in football. Alternative football clubs such as FC United seek to offer other ways of conceiving the accountability relationships between fans and the club, as well as striving to potentially achieve more humane and emancipatory forms of management through agency, collectivism, and inclusiveness. We wanted to investigate these values to analyze if the club can be seen as a critically performative alternative to more established ownership and governance structures typical, for instance, of the EPL. The club developed following a lengthy period of fan struggles, consequence of the changes in the socioeconomic conditions of English football first, and from accountability failures at Manchester United that were deemed beyond repair (Cooper and Johnston 2012), leading many supporters to proactively create a different scenario. Our ethnographic study looks at how FC United modifies the boundaries of the relationship between football club and its fans, by focusing on its accountability practices not only about football and financial performance (still, very important for the club's survival) but mostly on issues of democracy, participation/inclusion and community outreach. The research also shows the ongoing struggle to affirm and sustain its core principles beyond rhetoric (Heras-Saizarbitoria, 2014). The club has not been immune to a weakening of dialogical accountability between the membership/fans (the account holders) and the elected representatives (the power holders), but the threat of degeneration can be transient, and the original values can be restored and even strengthened, as opposed to what is argued by Marx (1981).

5.1 Discussing FC United in light of the Accounting and Sport Literature

The accounting and sport literature has, more or less openly, debated how boundary issues are emerging in sport organizations. Conceptualizing organizations as the nexus of market, state and community (Puxty et al., 1987), allows for boundaries to be negotiated, especially in the case of different, and at times competing logics at play that need some accommodation. The example of the Swedish football clubs FClub and FBALL (Carlsson-Wall et al., 2016; Baxter et al., 2019a, b) can be directly applicable to FC United, which however has an even more radical governance structure, being a fully fan-owned club. FC United does not necessarily represent unity; actually, members themselves view it as a 'broad church'. The club has an overarching ethos of an organization that strives for football to be run differently, but members might act on slightly different logics (Carlsson-Wall et al., 2016) and passionate interests (Baxter et al., 2019a) that have increasingly become a matter of accounting. Many fans and members are concerned with the match-day experience, emphasizing affordable ticket prices, food and drinks, and the chance to support the club alongside their mates and/or families; others want their club to make a difference for the community, while several members are

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simply trying to make a stand against modern football and its neoliberal principles that made the game inaccessible or less interesting to many. This means that accounting assumes a fundamental role in catering the very diverse needs for information by fans and members, as well as in the discharging of accountability by those entrusted to run the club. Since accounting has the power to define what is in and what is out (Puxty et al., 1987; Brown, 2009), it is not surprising that the demand from members for greater disclosure and transparency, especially after the deep governance crisis that the club experienced in 2016, has resulted in more frequent and more detailed accounts. On one side, we could argue that this reinforces the idea of 'passionate interests' (Baxter et al, 2019a), as FC United members surely find relief in knowing that the club is not running into financial troubles, but very often the measures and metrics to define success and good performance can emerge from non-financial elements. On the other hand, reprising the arguments made by Cordery and Davies (2016) and Clune et al. (2019), not even a fan-owned club like FC United can escape the nexus of market, state and community in its operations, and must continue to push towards more professionalism, while progressively leaving behind the amateurish features that characterized it in its first years of existence. As Michael puts it:

> What some members still have not totally clear is that professionalism does not mean being corporate, it means doing things properly, something we did not always do, for a series of reasons, among which inexperience played a good part.

We proceed to discuss accountability and critical performativity at the club, addressing the issues raised in the method theory part.

5.2 Dialogic Thinking for a Critical Performativity at FC United

The progressive greater availability of financial and non-financial information, coupled with the frequent debates on the online forum and during meetings, allow not only to move towards an accountability-based accounting (Dillard and Vinnari, 2019), but to better express the critical performative and emancipatory potential of the organization. With the idea of the club as a 'broad church' in mind, democracy should not look for consensus at all costs, but it can value 'agonistic pluralism' instead (Mouffe, 2000; Kokkinidis,2015). In this way, dissent can be interpreted constructively and create spaces for members to express their views by providing room for negotiation until an agreement is reached.

A dialogic accounting process should help constructive conflict to become institutionalized, minimizing exclusion in the decision making. Brown (2009), Vinnari and Dillard (2016) and Dillard and Vinnari (2019) all agree that such agonistic approach is useful to the identification and proper representation of all the parties concerned, towards dialogical accountability systems that go beyond mere accounting and disclosure. The one-member, one-vote structure, the dialogic exchanges that happen daily in the online forum, and the possibility to propose resolutions and questioning the management, give room for pluralistic views to be expressed and debated. The growing dialogic debate helps to fight degeneration threats (typical of growing football clubs) by providing a platform to collectively express dissent. This plurality of values and interests, although expressed while acting under a common purpose, necessarily requires the abandonment of a monologic accounting, to ultimately favor dialogic systems of accountability within the club (Brown, 2009).

In addressing how, more liquid and open boundaries can enhance semi-professional and professional football and sport, FC United's inclusion and participation practices are the key elements to focus on. The very existence of the club is something to be continuously celebrated: as Rosen (2000) argues, this reiterated self-celebration acts against self-determinacy, but most of all helps keeping members engaged and willing to participate to the club's activities. It is not coincidental that Andy's mantra was 'this club can only go as far as members want it to go',

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meaning that without members' engagement and participation, the club would have no future. Moreover, the no-profit structure of FC United imposes strict budgeting choices, for instance, on how much players and employees can get paid and knowing that there is a very wide pool of fans that vitally contribute to and towards almost every activity. Both volunteering and donations provide a support without which the club would struggle to carry on its activities, both financially and organizationally, and the budgeted savings due to volunteering work, as well as the newly appointed volunteer coordinator exemplify this very well. Furthermore, for many fans, FC United has become a 'structuring part of their 'real' lives (Brown, 2008), helping them to feel belonging in the 'disorder of today's social formations' (Brown et al., 2008, p. 308). However, building and running the stadium, as well as navigating a pandemic, have made the club even more reliant on unpaid work and donations, and calculative practices additionally contribute to providing a detailed idea to what extent FC United has to focus on getting support from members.

Despite the struggle, FC United has achieved a real solidification of fan communities moving against the seemingly unstoppable individualization of current societies (Bauman, 2000, 2001). Moreover, membership, season tickets and attendance have been fluctuating but kept at good level over the years, even in spite of some disappointing results on the football pitch. These important metrics are both non-financial, showing attachment to the club for what it represents as an alternative organization in football, and financial, as they can constitute important sources of funding, and are clearly disclosed to members.

As discussed above, a very strong 'passionate interest' (Baxter et al., 2019a) widely shared in the club, is community building. Community outreach was set as an objective from the beginning, and then shaped by Robin. Growing from small local intervention in deprived communities, mostly targeted to children, the club went as far as offering activities that expand beyond Manchester, except returning to its local roots during the pandemic. In line with Misener and Misener's (2017) argument of the progressive blurring of sector boundaries in which football clubs operate, FC United's community work has been fundamental to attract partners for the stadium, especially among public sector organizations that decided to fund the stadium for the expected returns in terms of community benefit, having already witnessed the quality of the work done by the club. The professionalization of community work has however bound the club to operate more bureaucratically and managerially but, to the growing need of financial KPIs, fans and members still enjoy knowing that impact can be evaluated also in non-financial terms, looking at how many tons of warm clothes have been collected, or how many local kids have graduated from the Academy, or even how many meals have been distributed to families in need.

What are then the critical performativity credentials that FC United has as an alternative organization operating in a flawed capitalistic industry of speculation and debt like professional football (Kennedy, 2013)? It is undeniable that the FC United model it is still taking shape and it has yet to reach its 'solidity' (Bauman, 2000). But if we look at the process of development of the club, it encompassed all the elements of Alvesson and Willmott's (1992b, 2014) emancipation diagram: it started with a questioning phase aimed at challenging the dominant socio-economical arrangements with modern football and especially Manchester United, which led to the decision to start a new club with different principles; a utopian phase, before the inception and during the very early days, which served to create a broader vision of the club and its potential goals; finally, over the years utopian elements have been alternated with incremental undertakings, as part of the wider vision of the club. Just as Alvesson and Willmott (2014) stress the heuristic value of their framework, for FC United too it is impossible to operate a total separation, because the utopian and incremental elements change and progress as the club goes on. FC United can be better understood as an organization that started with a grand vision of a football where ordinary fans could actively participate and not feeling just as

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customers. To getting close to achieve this vision, the club has embarked in a series of micro-emancipatory projects (Alvesson and Willmott, 1992a) aimed at giving voice to fans and helping local communities.

Dialogic thinking has helped FC United expressing its performativity also in a different way: not only by increasing disclosure to members, but also the shift to an accountability-based accounting has helped the club to come back from its lowest point, avoiding monetary reductionism but allowing calculations to be contestable and open for scrutiny by the membership. By doing this, FC United has demonstrated the ability to regenerate, even at a time when many members believed that boundaries were again changing towards a closed system (Llewellin, 1994), where power was wielded by technocrat managers claiming their superior expertise (Alvesson & Willmott 1992b; 2014). How dissensus was used as a form of 'emancipatory politics (that) involves transgressive and conflictual challenges being made to consensus frequently defined by powerful groups' (Huault et al., 2014, p.32), signals the organizational resilience of the club in giving credibility to its long-term survival. The very existence of FC United that, approaching two decades from its formation, is still fighting for a more inclusive and democratic way for football to be run, signals the continuous effort to be a critically performative alternative. Nevertheless, the financial and organizational challenges to sustain this radical example of fan-ownership are substantial. To avoid the chance of drifting away from its core principles again, the club needs to further improve on its democratic accounting and accountability systems. Providing online regular summaries of every board meeting, which are also now attended by three regular members, and the will to set up clearer KPIs also for community work, are likely to put the club on the right path. This research shows that a lot of the critical performative credentials of the club lie on the ability to stay as democratic and inclusive as possible, valuing and acting on the different values and perspectives of its constituencies.

6. Concluding remarks

This ethnographic study additionally contributes to the emerging accounting and sport literature. Specifically, we shed light on how boundaries in the football sector are re-shaped through alternative organizations that express their critical performativity by mobilizing dialogic thinking and producing accountability systems that embrace pluralism. Our focus is FC United of Manchester, which resisted to oppressive and exclusive boundaries emerging from the corporatization of football. We identify the main elements at the base of such boundary re-shaping, namely the practice of democracy in the governance, the role played by inclusion and participation in the operations, communication transparency and community outreach.

The study found that, despite some deficiencies in keeping faith to its founding principles of democratic representation and in the financial viability of the model, the club represents a working alternative to mainstream management models of football and other organizations with specific community-centered core values. It is argued that, if it insists on its open and dialogic accountability approach, FC United can elevate its potential to become a 'critical performativity engine' (Leca et al., 2014), that can spark the formation of other alternative organizations, even outside the football sector.

As Leca et al. (2014) argue, even a good critical performativity engine like FC United would struggle to make an impact if the organizational model is not 'translated' in the local socio-political context where it aims to be implemented. The alternative elements of critical performativity act as a solid foundation of dialogic accountability practices based on the adoption of multi-layer communication depending on the different type of stakeholders. The challenge is therefore to adapt the principles advocated by FC United to other contexts, without having the presumption to think that every organizational feature would work equally everywhere.

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This study has critically used ethnography as an active research methodology in accounting (Dey, 2002) to analyze emerging accountability issues in the sport sector. We hope that this research can entice scholars to deeply embed themselves in the experiences of other alternative football clubs in different worldwide regions, or to focus on other sports or sectors where issues of accountability and representation are very pressing. This could further extend the understanding of the interconnections between critical performativity and dialogic accountability as boundary re-shaping practices. For instance, women's football suffers from limited investment and funding, which is constraining the development of the sport, despite recent efforts made to increase visibility. Furthermore, female players are very much underpaid, compared to their male colleagues. For instance, for incredible as it might sound, women's football in Italy has become a professional sport only in 2022, finally allowing players to have a minimum yearly salary that could help them focusing on making a career in football and not working two jobs, as well as other normal benefits for professionals, like social security and end-of-career fund contributions, pension, medical protections for accidents and maternity leave. Adding these to the long-standing issues of representation, discrimination and sexism, much remains to be done.

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