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### **Grassroots accountability**

The practical and symbolic aspects of performance

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# **Grassroots accountability: the practical and symbolic aspects of performance**

## **Abstract**

### **Purpose**

Our study provides a theoretical framework for interdisciplinary accounting scholars interested in performances of accountability in front of live audiences.

### **Design/methodology**

This is a processual case study of ‘Falkirk in crisis’ that covers the period from September 2021 to September 2022. The focus of this paper is two fan Q&A sessions held in October 2021 and June 2022. Both are naturally occurring discussions between two groups such as we find in previous research on routine events and accountability. We suggest that this is a theoretically consequential case study.

### **Findings**

A key insight of the paper is to identify the practical and symbolic dimensions of accountability. We demonstrate the need to align these two dimensions when responding to questions: a practical question demands a practical answer, and a symbolic question requires a symbolic answer. Secondly, we argue that most fields contain conflicting logics and our paper highlights that a complete performance of accountability needs to cover the different conflicting logics within the field. In our case, this means paying full attention to both the communitarian and results logics. A third finding is that a performance of accountability cannot succeed if the audience rejects attempts to impose an unpalatable definition of the situation. If these three conditions are not met, the performance is bound to fail.

### **Research implications**

An important theoretical contribution of this study is its application of Jeffery Alexander’s work on political performance to public performances of accountability.

### **Practical implications**

We suggest that the phenomenon we have explored (what we term “grassroots accountability”) has broad applicability to any situation in organizational or civic life where the power apex of an organization is required to engage with a group of informed and committed stakeholders – the ‘community’. For those who find themselves in the position of the fans in our study, the observations we have set out in the empirical narrative can serve as a useful practical guide. Attempts to answer a practical complaint with a symbolic answer (or vice versa) should be challenged as evasive.

### **Social implications**

We are studying an engagement of elite actors with ordinary (or grassroots) actors. Our study shows important rules of engagement, including the importance of respecting the power of practical questions and the need to engage with these questions appropriately.

### **Originality**

This paper offers a new vista for interdisciplinary accounting by synthesizing the accountability literature with the political performance literature. Specifically, the paper

employs Jeffery Alexander's work on practical and symbolic performance to study the microprocesses underpinning successful and unsuccessful performances of accountability.

**Keywords**

Accountability, performance, dramaturgy, business of sport, microprocesses, grassroots

**Paper type**

Research paper

## 1. Introduction

In contemporary organizational life we find a range of situations where power hierarchies are temporarily flattened and senior leaders are required to provide accounts to committed and engaged stakeholders; examples might include a company CEO responding to shareholders at an AGM, the leader of an organisation hosting a ‘town meeting’ for staff or the (well-paid) CEO of a charity answering questions raised by volunteer workers. As we see when politicians are challenged by members of the public in television studios or on the street, such encounters are fraught with potential danger if they are not handled effectively.

The purpose of this paper is to provide a general theoretical framework for interdisciplinary accounting scholars interested in these performances of accountability to live audiences. We develop and explore this framework through a single case study based on Falkirk Football Club, a club playing in the third division of Scottish football; this case provides us with three crucial ingredients – conditions of crisis, a passionate and committed stakeholder base (here, the club’s supporters) and situations where the directors of the club are required to engage in what we term “grassroots accountability”.

Three bodies of literature inform this paper. First, the accounting literature exploring the relationship between accounting and organised professional sport (Andon & Free, 2019), and specifically the stream of research looking at issues of accountability and control in the business of sport, provides valuable context to our study (see, for example, Morrow, 2005; Cooper & Johnston, 2012; Cooper & Joyce, 2013; Kolyperas et al., 2015; Carlsson-Wall et al., 2016, 2017; Baxter et al., 2019a, 2019b).

The core body of scholarship to which we contribute is work which has taken a dramaturgical approach to the performance of trust and assurance (Jeacle, 2014) or accountability (Biehl-Missal, 2011; Whittle & Mueller, 2012; Whittle et al, 2014, 2016; Mueller et al., 2015; Columbano et al., 2021; Dunne et al., 2021). This literature offers rich insights into the delivery of performances in concrete settings, and in particular the narratives constructed by senior individuals in the context of alleged incompetence or wrongdoing. Missing, however, is a discussion of the microprocesses which might underpin a successful or an unsuccessful performance of accountability; this is where we bring in the work of Jeffery Alexander, our third body of literature.

Miller (1998) emphasises that “[a]ccounting is most interesting at its margins” (Miller, 1998: 605). Alexander’s corpus in the field of political theory and cultural sociology is voluminous and opens, we suggest, numerous theoretical avenues for scholars operating in accounting’s margins. In this paper we draw on his work on the performance of political leadership and in particular his studies of political speeches (see, for example, Alexander, 2004, 2010, 2011; Alexander & Jaworsky, 2014). Echoing Mario Cuomo’s line that politicians campaign in poetry but govern in prose<sup>1</sup>, Alexander (2010: 167) emphasizes that an effective political performance combines practical and symbolic elements; we employ this framing alongside the divergent logics of *results* (combining sporting and financial results) and *community* which we find in the accounting and sport literature to construct an analytical framework

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<sup>1</sup> “We campaign in poetry, but when we’re elected we’re forced to govern in prose.” Speech at Yale University, 15 February 1985, cited in Shapiro (2021), p. 191

through which we explore our research question: “what are the processes underpinning successful and unsuccessful performances of accountability?”

We explore this question primarily through the analysis of two fan question and answer sessions, one held in October 2021 and the other in June 2022; detailed analysis of these two events is supplemented by a range of materials we collected over our year-long study. Through our exploration of the case, we derive not only a number of interesting practical findings but, more importantly, the general theoretical framework we describe above; this is our principal contribution.

The paper proceeds as follows: a review of the three bodies of relevant literature is followed by a discussion of the research context and methods. We then present our findings from the two sessions together before concluding with a discussion of our theoretical contributions, the practical implications of our study and some suggestions for further research.

## **2. Literature Review**

This study draws on three bodies of literature: studies of staged events at which accountability is discharged, Alexander’s work on the performance of political leadership, and explorations of the business of sport. Each of these is discussed in turn.

### *2.1 The discharging of accountability at staged events*

At its most basic, accountability can be defined as “the giving and demanding of reasons for conduct” (Roberts & Scapens, 1985: 447), a definition that demonstrates the rootedness of corporate accountability in the accountability that we experience in everyday life (Garfinkel, 1967). In a highly significant contribution, Roberts (1991) identified two distinct forms of accountability, a hierarchical form and a more socialized form; other authors have referred to the hierarchical type as neo-liberal accountability as since the 1990s it has typically consisted of references to targets, performance measures, league tables, rankings, and so on.

By way of critique, Dillard & Vinnari (2019: FN11) argue “that the current accountability frenzy is related to the dominant neoliberal mindset that conceptualizes all sectors of society as being optimally governed by a market metaphor”. Rather, they claim that accountability should be seen as a “means to some ‘first order’ good such as responsibility, democracy, and/or legitimate power, ultimately acting in the public interest by facilitating a common good” (Dillard & Vinnari, 2019: FN11). In this understanding, formal accountability is subordinated to or, at least, dependent upon substantive accountability.

Within the accountability literature, we are particularly interested in the stream looking at routine staged events, i.e. events held in order to discharge accountability or celebrate achievements on an annual basis including annual general meetings (AGMs) (Hodges et al., 2004; Cordery, 2005; Carrington & Johed, 2007; Biehl-Missal, 2011; Halabi, 2021) and award ceremonies (Anand & Watson, 2004; Grigg & Mann, 2008; Jeacle, 2008, 2014). While the events we study were neither occasions for celebration nor AGMs, they were part of a routine of communication between directors and other stakeholders; this literature is therefore highly resonant with our case.

For many private sector organizations, holding an AGM is a statutory requirement. The corollary is to render the AGM as an important site of accountability for stakeholders outside the formal organizational hierarchy. While other forms of accountability – such as regulators or boards of trustees – are more prevalent within the public and third sectors, Hodges et al. (2004) studied AGMs in UK NHS trusts, finding that they were weak mechanisms of accountability. Two insights were strikingly relevant for our study: trusts failed to engender a

feeling of community (this was indicated by low AGM attendance), and their board members used ritualistic framing as a means of reducing the risk of damaging criticism of the trust's performance. For Carrington and Johed (2007) the attraction of studying AGMs is that, unlike annual reports and internet-based forums, they take place in real time; this allows shareholders to ask and pursue questions on the spot as they arise, thus *challenging* what is often a rehearsed and edited corporate message. These authors draw on a study of participation in 36 Swedish AGMs and focus on the way top management justifies and explains its performance, framing the AGM as an important actor in a larger actor-network constructing top management as a 'good steward'.

For Cordery (2005), the challenge for corporations is to "harness the positive aspects of AGMs" to address 'expressions of dissatisfaction' which have been caused by the extension of the boundaries of accountability. She extends the possibilities of the AGM, arguing that they have an important role to play, not only in the performance of a ritualized form of accountability but also in engaging with criticism and, echoing Hodges et al. (2004), in building a sense of community. In his study of Australian football clubs' AGMs in the late nineteenth century, Halabi (2021) suggests an additional role for the AGM as a richly ceremonial and symbolic affair offering an "intertwining of pure accountability and entertainment".

What is missing from these accounts is a discussion of the microprocesses which might underpin a successful or unsuccessful discharging of accountability. Jeacle (2014) opens up one possible theoretical avenue in her study of the role Deloitte plays as the Official Scrutineer in the BAFTA awards, a major UK film and television award ceremony. Jeacle's analysis shows how Deloitte are highly effective in delivering a successful performance to their audience as they convey a "very convincing impression of trust and assurance" (Jeacle, 2014: 805); building on this, she suggests that we view audit, and assurance services more generally, as a form of performance which can be assessed with reference to the impression made on the audience. We follow Jeacle in her embrace of the Goffmanian idea to assess the success of the performance with reference to the audience response (Goffman, 1959). Indeed, based on interviews with the "audience", Jeacle concluded that "Deloitte's role as performer in the BAFTA awards process was a convincing one ... a successful performance, one in which the impression of the situation conveyed was consistent with the audience's definition of it" (Jeacle, 2014: 805).

The dramaturgical perspective has also been applied in the context of some alleged failure, crisis or 'wrong-doing' to examine how senior leaders, including those representing one of the classic professions, provide accounts for their performance (Whittle & Mueller, 2012; Whittle et al, 2014, 2016; Mueller et al., 2015; Columbano et al., 2021; Dunne et al., 2021). This stream of work deals with the delivery of situational performances in a concrete setting; its distinctive characteristic is its commitment to studying explanations, justifications, rationalisations, or excuses for alleged failure or wrongdoing in live settings.

Whittle and Mueller (2012) showed that protagonists in the 2008 banking crisis constructed narratives in order to make sense of past crises or failures. Whittle et al. (2014, 2016) and Mueller et al. (2015) studied how the British audit industry, and in particular the 'Big Four', were subjected to parliamentary scrutiny regarding anti-competitive behaviour, protectionism and conflicts of interest, especially in the wake of the 2008-9 global financial crisis. What is especially pertinent to our current paper is the focus on a specific, situated interchange which includes contested interpretations of what exactly is the role and responsibility of an accounting firm and, therefore, what exactly can they be held accountable for.

Where we observed that the AGM literature does not offer insights into the microprocesses which might underpin a successful or unsuccessful discharge of responsibility, Jeacle (2014) and what we might term the ‘accountability in a crisis’ literature show us the merits of a dramaturgical approach: success or failure can be defined with reference to the audience’s response. As part of this process, these papers show us how those being held accountable may seek to define accountability in ways which are favourable to themselves, or to construct narratives which might protect their interests.

## 2.2 *The performance of political leadership*

A second stream of literature relevant to our study deals with oral performances (speeches) delivered by political leaders (Alexander, 2004, 2010, 2011; Alexander & Jaworsky, 2014). This is not the place for a comprehensive assessment of Alexander’s highly influential work, which is core to the field of cultural sociology. Instead, we will focus on some specific points about the concrete delivery of political performance.

Alexander (2004, 2008, 2010, 2011) has put forward an ambitious sociological theory of performance, fusion, de-fusion and re-fusion. In this endeavour he draws on and synthesizes the work of, amongst others, Goffman (1959), Turner (1974) and Burke (1945). This theory can be applied at a societal level, for example, the transition from a more ritual-based, pre-modern society to a more rationalized, modernized society, but it can also be applied at the organizational or personal level. Alexander emphasizes that every performance can be viewed as “a coming together of background meaning, actors, props, scripts, direction, and audience” (2011: 164). Where these elements work in harmony, “theatrical dramas are successful, there emerges a kind of fusion” (Alexander, 2011: 164). However, it is worth noting that these six elements do not always carry equal importance; in our case, “it is flesh-and-blood actors who make this script walk and talk” (Alexander, 2011: 102) typically by “commanding an effective stage” (Alexander, 2011: 102).

Applying his theory of social performance to the political sphere, Alexander (2010, 2011) argues that the best political performances have both practical and symbolic dimensions; in a similar vein, Roberts (1991: 356) argues that “accountability is a social practice that seeks to reflect symbolically upon the practical interdependence of action”. Alexander’s (2010, 2011) studies of President Barack Obama illustrate the centrality of this interplay between the practical and the symbolic to an effective political performance. Indeed, to win the 2008 presidential election, Alexander (2011) explains that it was not enough for Obama-the-candidate to focus on policy initiatives; he also had to present himself as a “heroic, transformative figure” capable of reversing America’s decline. By placing himself at the centre of a mythical narrative, Obama was able, through a process of “symbolic inflation” to achieve *fusion*, a state through which the politician becomes “a collective representation, one that can be energized through a process of symbolic communication and, by this process, become a carrier of intense social energy” (Alexander, 2011: 108). The emphasis here is on both the symbolic and the practical, the latter expressed with the notion of “intense social energy”. Illustrating the symbolic is Alexander’s notion of ‘civility’, the premise that “we’re all in this together”, “that we are a moral and not only a legal community” and that “we feel solidarity and trust with one another despite our differences and conflict” (Alexander & Jaworsky, 2014: 21).

In the 2008 campaign, Obama’s ability to connect with his audience contrasted markedly with the clumsy efforts of his rival John McCain: “When McCain speaks spontaneously, he is frequently unfocused. When, in order to correct this performative problem, the Republican nominee delivers prepared comments from the teleprompter, he seems wooden and detached” (Alexander, 2010: 30). Here McCain’s performance exemplifies what Alexander terms *de-*

*fusion*': his script appears contrived and his performative claims are not believed by the audience, and the performance accordingly turns into a failure (Alexander, 2010: 286). The role of the audience is crucial, whether they are passively watching a performance or, as in our case, actively challenging the leaders standing on the stage: "Skeptical audiences are the key to causing the performances of institutional power to fail" (Alexander, 2011: 90-1).

After Obama took office, however, the first two years of his presidency marked a period of 'symbolic deflation': "The symbolic intensity of Obama-character as it performed on the campaign trail could not possibly be sustained when Obama-President began manipulating the machinery of government" (Alexander, 2017: 92). A failure to deliver the cross-party cooperation he had promised during his campaign suggested that his symbolic claims were insufficiently backed by practical action while, simultaneously, a focus on the practicalities of government weakened his "symbolic intensity" as he "neglect[ed] narrative - as he later acknowledged - for the weeds of public health planning and economic policy" (Alexander, 2017: 92).

Alexander shares with the literature discussed in the previous section an interest in the dramaturgical effect of performances; these performances succeed or fail based on the extent they are accepted by the audience. Though the claims made by an organizational leader are different to those made by a politician running for office – Pirson and Malhotra (2011) would identify competence and integrity as key claims in the performance of trust, for example – nonetheless we can see the clear relevance of Alexander's ideas to our case. We explore the processes underpinning successful performances resulting in fusion and symbolic inflation and less successful performances leading to de-fusion and symbolic deflation.

### *2.3 Accounting and the Business of Sport*

The final relevant body of literature is the work examining the relationship between accounting and sport. In the introduction to their *AAAJ* Special Issue Andon and Free (2019) identify three emerging themes within this literature: financial regulation and assurance, commercialization and professionalism, and accountability and control in the business of sport. In the latter area, the most relevant for our study, notable contributions have been made by Cooper and Johnston (2012), Cooper and Joyce (2013), Carlsson-Wall et al. (2016, 2017), and Baxter et al. (2019a, 2019b). As Baxter et al. (2019b) discuss, a core theme of many of these papers is the tension between two contradictory logics, namely market-based commercialism and communitarianism; Morrow (2005) terms this a delineation between the economic and the social. A number of studies have explored different ways in which clubs are embedded in their local communities: Cooper and Joyce (2013) described the effect on the local community of the financial administration of the Gretna football club; Carlsson-Wall et al. (2016) discussed how the '51 per cent' ownership rule has forced Swedish football clubs to focus on community values; and Baxter et al. (2019a) conceptualized a Stockholm-based club as a 'nexus of passionate interests', with fans connected to the club by strong, inter-generational emotional ties.

The study by Cooper and Johnston (2012) is particularly important for this paper for its discussion of the relationship between a football club board and its fans and the ways in which accountability is or is not delivered. Examining the hostile takeover of Manchester United by the Glazer family, Cooper and Johnston explain how through the imposition of what they term a "vulgate" or managerialist version of accountability, powerful interests were shielded from criticism and fans' ability to exercise accountability was neutralized; this interplay between fans' and directors' divergent understandings of accountability is a feature of the discussion which follows.



## 2.4 Conclusion

Each of these three bodies of literature informs our study in a different way. Our principal intellectual antecedents are those scholars who have applied dramaturgical perspectives to performances of accountability, often to critical or sceptical audiences. Our review of this literature has explored the idea that accountability can be performed in the same way that Jeacle (2014) shows Deloitte performing trust and assurance; the gap which we identify is that prior studies have not examined the microprocesses involved in these performances, and this is reflected in our research question:

*RQ*: “What are the processes underpinning successful and unsuccessful performances of accountability?”

To help us explore this question, we bring in Alexander’s work on political performance. Like our core literature, Alexander takes a dramaturgical approach in which the success or failure of a performance is judged with reference to its effect on the audience; the other clear reference point for our study is his interest in leaders, both those who (like Obama) succeed in achieving fusion and those who (like McCain) fail to do so.

Finally, the growing accounting and sport literature provides valuable context for our study, revealing as it does that sports clubs are not ‘typical’ businesses but instead have an unusually committed group of stakeholders: their supporters. As the studies in 2.3 discuss, this communitarian logic sits uncomfortably alongside the market-based commercialism also found in the field; we organize our discussion around these two conflicting logics.

In the next section we discuss the context for the study, the research setting and the abductive methods we employed in order to address our research question.

## 3. Methodology: Context, research setting and methods

This paper comes out of a case study exploring Falkirk FC in crisis. The qualitative and theoretically interesting (Yin, 1994) case study covered the period from September 2021 to September 2022 and involved the collection of a range of materials (club documents, supporters’ blog posts, newspaper articles, podcasts), all of which provided valuable context to the two episodes which we discuss in this paper.

In the terms employed by Hyett et al. (2014), this is an “instrumental case study [which] provides insight on an issue or is used to refine theory” (Hyett et al., 2014: 2). We do not follow the ‘postpositivist’ approach they describe but rather adopt an ‘interpretive’ or narrative approach which (following the checklist proposed by Hyett et al., 2014: 4) defines the boundaries of the case, tells a clear story, triangulates observations and interpretations, and signposts the role and point of view of the researcher.

We start by providing some longer-term context to our case. Falkirk FC is a professional football club located in the town of Falkirk in Scotland’s central belt and known as ‘the Bairns’ to their supporters. As Figure 1 below shows, over the last fifty years the club has mostly occupied a position in the second quartile of the Scottish football league; they had periods in the top division of the league in the early 1970s, mid 1980s, early 1990s and late 2000s. Since then, however, their league position has deteriorated consistently over the last ten years such that they now occupy their lowest league position since the late 1970s.

[INSERT FIGURE 1 HERE]

In contrast to the studies mentioned above (e.g. Whittle & Mueller, 2012; Whittle et al., 2014, 2016) which explore the aftermath of a major crisis, the background to our study is one of a persistent decline which has given rise to a range of negative emotions among supporters

(Baxter et al., 2019a). According to one fan, supporting the club has “almost felt like death by a thousand cuts. For a number of years there has been something badly wrong inside this football club” (cited in Spiers, 2021). Arguably, this sense of resignation and frustration was exacerbated by the relative success enjoyed by rival clubs of a similar size: “What is galling for Bairns fans has been to see clubs of similar stature – like St Johnstone and Kilmarnock – enjoy years in the top flight and even win trophies, while their team has been consigned to its third-tier trench warfare” (Spiers, 2021). [1]

At times, this frustration has spilled over into angry protest, as a former director describes in his account of what happened when the club was relegated into the third tier in April 2019:

A group of supporters demonstrated outside the main entrance. The demonstrators turned their attention to the directors’ cars. Andy Thomson’s car was chased and kicked with considerable damage to the doors and bodywork. Lex Miller’s car tyres were let down and then his car was urinated on. Their threatening behaviour trapped the directors in the stadium. Stewards and staff took our cars to the Central Retail Park car park while we were driven by other staff out the back gates of the stadium. (Ritchie, 2020: 187)

As part of our case study methodology, we focus in this paper on two episodes: fan Q&A sessions which took place on 19 October 2021 and 2 June 2022. Both are naturally occurring discussions between two groups such as we find in Whittle and Mueller (2012) and Whittle et al. (2016). The natural setting contains important elements of ritual and staging (e.g. dress, the arrangement of the room, the management of the session) which inform the effectiveness of the performance. Similar to the AGMs studied by Carrington and Johed (2007), each session consisted of two elements: prepared remarks delivered by the directors were followed by a more spontaneous back-and-forth of questions and answers. Both sessions accordingly correspond to the conditions (“a relative absence of asymmetries of power, and a context for the face-to-face negotiation of the significance of organizational events”) which Roberts (1991: 362) identified as the basis for a socializing form of accountability.

Unlike other football papers (e.g. Baxter et al., 2019a: 26; 2019b: 1962), our paper is not based on semi-structured interviews. We see the following advantage in our approach: the actors in the Q&A session were concerned with matters at hand rather than conveying a certain view or managing impressions for the benefit of a research team, meaning that we encounter fewer of the post-hoc rationalizations than one might expect to find in interviews (Potter & Hepburn, 2005).

While our focus is on the discourse employed by fans and directors at the two meetings, there were significant differences between the two in terms of their staging. The October meeting, the first Q&A to be held in person since the start of the Covid pandemic, was held in the function suite of a hotel on the edge of Falkirk; the June meeting took place in a café/bar inside the club’s stadium. As Table 1 below shows, the first meeting had a large number of club representatives, but the directors kept their prepared remarks rather short, leaving a lot of time for questions. There were around 250 supporters present in person and a further 70 had submitted questions in advance. By contrast, there was a smaller number of speakers at the June meeting but the directors had prepared a detailed Powerpoint presentation. Two events were held back-to-back on the same evening, and there were around 120 in attendance at the second meeting, which was the one that one member of the research team attended.

[INSERT TABLE 1 HERE]

There was also substantial turnover of the personnel involved. Table 1 highlights that only one of the directors present at the October meeting was still in place by June; the others had resigned following this meeting to be replaced by the directors who spoke in June. (For completeness, we should note that one of the directors who spoke in June, Douglas Moodie, resigned from the board in early August.) Two footballing staff present in October (Gary Holt and Paul Sheerin) had left the club by the end of 2021; a new permanent manager was appointed in May 2022 but was not present at the June meeting.

The other major difference between the two meetings was that the first was widely deemed a failure, while the response to the second was clearly much more positive. Commentators not affiliated with the club described how at the October meeting the club's "hierarchy manage[d] to appear condescending, arrogantly flippant, evasive, embarrassing and utterly clueless when faced with the people they are there to serve" (Fowler, 2021) and that "the contempt shown towards the supporters, at times, beggar[ed] belief" (Robertson, 2021). For Fowler (2021), so poor was the board's performance that they "managed to do the unthinkable and disrespect their supporters to the extent that it annoyed rival fans". Among the supporters who attended the first meeting, the mood was one of audible frustration and, at times, anger. By contrast, we found no negative press coverage of the second meeting, where the atmosphere was much more positive, with one supporter commenting, to the general approval of the room, that "tonight is one of the best exercises in transparency that the club has had for a long time". It is worth noting that these assessments are provided to give the reader a sense of the respective atmosphere – they are not intended as part of a systematic comparative study.

As mentioned above, the discussion which follows is based on our analysis of the two meetings in October and June. The October session was filmed by Falkirk TV, the club's broadcast channel, and a video was uploaded to YouTube the next day. One advantage of this in comparison to studies which rely on publicly available transcripts (e.g. Whittle & Mueller, 2012, 2016) is that the video allowed us not only to analyse the words spoken but also, importantly, to gauge the embodied responses in the room – the "corporeal dimension" (Wenzel & Koch, 2018: 660) – to comments made by both supporters and directors. This gave us a sense of 'being there' (Van Maanen, 1988), gaining a sense of the overall atmosphere, as well as the extent to which fans accepted or rejected the validity and salience of issues raised by fellow supporters, and the extent to which they accepted the plausibility of the explanations and narratives put forward by the board. One of the research team attended the June session in person, taking extensive notes throughout.

The analysis of these two events followed an abductive process (Saetre & Van de Ven, 2021). As a first step, each member of the team independently watched the video of the October meeting. Extensive discussions between the team members served to develop what Saetre and Van de Ven (2021) term 'hunches and conjectures' as to how we might interpret the events we had observed. We were already familiar with the accountability and staged events literature, and (as described in section 2.2) found in Alexander's writings on political performance a number of concepts around which we could structure our analysis; these included symbolism, practicality, civility and fusion/de-fusion. The transcript of the first meeting was coded thematically with reference to these key concepts, together with the opposition between commercialism and community which, as Baxter et al. (2019b) describe, is an established theme within the accounting and sport literature. The analysis of the second session followed the same approach: notes and reflections on the second session were discussed among the team and then analysed with reference to Alexander's concepts.

Following the three-stage process set out by Miles and Huberman (1994), relevant material was identified through the reduction stage, then displayed and discussed among the research team before conclusions were drawn and verified. This material, part of which is summarised in Tables 2 and 3 below, forms the basis of the analysis we present in the following section.

[INSERT TABLES 2 AND 3 HERE]

## 4. Findings

In this section we discuss the microprocesses underpinning the directors' performance of accountability at the two sessions through the prism of Alexander's practical and symbolic dimensions. We structure this discussion around the two conflicting logics (results and community) which we found both in the accounting and sport literature reviewed in section 2.3 and in our engagement with the broader Falkirk case study; again, these categories were abductively derived. The section is divided into two parts: first we explore how directors and supporter discuss Falkirk's results, both financial and sporting, then we examine how they address community-related issues.

### 4.1 *The 'results' dimension*

Consistent with the AGMs described by Carrington and Johed (2007), the directors opened both the October and the June sessions with a presentation of their key points; this was then followed by a spontaneous question and answer element which allowed the club's supporters to raise areas of concern and express their approval or disapproval of the board.

Looking at the first of these two elements, the directors took a markedly different approach in the two sessions. In the October session, the directors' discussion of the club's (and their own) results were very loosely structured and operated primarily at an abstract, symbolic level. This is exemplified in the opening remarks made by Gordon Colborn, one of the directors:

The reality is, you know, when I joined the Board I joined a club that has been in decline for several years. And that's the sad fact of the matter. This is a club that has been in decline for several years. And the challenge that we all face in rebuilding it is not insignificant. It's tough and it's not going to happen overnight. Everyone needs to play a part in that. You know, we recognize as Board members that we're accountable. We're accountable for the strategy of the club, we're accountable for putting the foundations in place and the ability in place for the club to be successful.

Colborn here invokes the structural problems facing the club; these are framed in abstract, symbolic terms. Where Cordery (2005) characterizes AGMs as important exercises in accountability, here Colborn frames the board's accountability in idiosyncratically abstract terms: the manager is accountable for footballing performance and the CEO for commercial performance, but the boundaries of the board's accountability are narrow: 'strategy' and 'foundations'.

When the supporters start to ask their questions, as Table 2 above shows, they are mainly interested in the club's results and, importantly, their questions are almost all framed in a practical perspective.

Question 1 exemplifies this:

Gary Deans was appointed as Chairman in December 2019. Since then Falkirk FC have played 58 games. In that spell we've had four different managers. Your win rate stands at 43.1%. To win League One you've got to have 50% or more: Partick Thistle 50%, Raith Rovers 53, Arbroath 55. Let's take the past 36 games, which is equivalent to one full season. We've a win percentage of 33. Dumbarton finished second bottom last year with a win percentage of 32. So it's getting worse.

Having started by employing calculative practices (Miller, 2001) to illustrate the deterioration of the club's footballing results under Gary Deans' chairmanship, the questioner goes on to criticise the club's record in player recruitment, arguing that the level of player turnover during Gary Deans' tenure as chairman has been too high and that most of the players signed have not been good enough (a second example of critique framed by calculative practices). Nor have changes made to the player recruitment model had any positive effect. He ends his question with a direct appeal to Deans:

Taking quotes from yourself, you said "me stepping aside would not make a positive difference for the club in terms of taking it forward. In fact, I think it would have the reverse effect." I would argue you're wrong. And at what point do we get to, at what stage do we get to where there is serious change happening and somebody does say "I've had enough, I've been wrong, I should step out of this"?

Here the questioner characterizes Deans as an impediment to change and invites him to take responsibility for the alleged mistakes made during his chairmanship by stepping down from the role; this is a very practical understanding of accountability.

As Table 2 shows, this session is characterized by a mismatch between the practical focus of supporters' questions and the largely symbolic responses offered by the directors (the only exception is when questions specifically relating to football, e.g. tactics or team selection, are addressed by the footballing staff). Supporters express their dissatisfaction with the team's results and position in the league, the high turnover of players and the financial position of the club in practical terms, yet, as Table 2 shows, the responses of the directors are symbolic and framed in abstract terms (e.g. infrastructure, constitutional matters, structural problems). Deans' initial response to Question 1 – "It was a statement, not a question" – may thus be illustrative of a broader refusal to engage.

More substantively, throughout the session Deans offers up a highly symbolic definition of accountability which bears little resemblance to the understanding embodied by the first questioner and his fellow supporters. This framing of accountability involves a downplaying of personal agency ("it doesn't make a difference who's sitting in this seat as chairman") and, echoing Colborn, encompasses a very unusual definition: "we will hold ourselves accountable and we'll hold everybody else accountable". Those in power are likely to embrace this rather 'helpful' (re)framing of accountability.

Later in the session Deans responds directly to the calls for him to step down:

There's an undercurrent here. And I'm hesitating going down this road. Accountability to everybody, or to I suspect the questioner, is "walk". It's not about being held accountable and standing in front of you and trying to answer your questions honestly. It's "get out". That's what that question means. So we've not succeeded so sack somebody. Let the heads roll.

This encapsulates the substantial divide which emerges between the supporters' practical understanding of accountability – that, in Carrington and Johed's (2007) terms, ineffective stewards should step aside – and the 'impractical' definition which the board seeks to impose. An impasse has been reached.

While there was a degree of continuity between the approaches taken in the October and June sessions – both made references, for example, to the need to “rebuild” the club – the differences in the approaches taken are nonetheless striking. As noted above, the approach taken by the new directors at the meeting in June was much more formal. Here the directors spoke for around 45 minutes, working through a presentation which provided considerable detail about the club's challenging financial situation; by contrast, the dominant financial narrative at the October session was one of “investing in the future”.

At this June session, Kenny Jamieson, one of the directors who had joined the board as a fan representative in December 2021, described the club's operating model. He outlined the reasons for its persistent operating losses, discussed the budget for the season ahead with clearly stated plans for revenue generation and cost control, and provided an update on the club's cashflow position. With Jamieson invoking at one point the board's commercial expertise (“we know how to run a good business”) this presentation was primarily grounded in a practical commercial logic. Even the invocation of a more symbolic idea, that of being “systemically successful” was illustrated with reference to practical measures which the directors had put in place such as improved financial reporting systems and the development of a database to support the scouting and recruitment of new players.

This focus on the practical aspects of the commercial management of the club continued through the question and answer session; this is summarized in Table 3.

Illustrating this with a couple of examples, Question 4 challenges the club's continuing use of a plastic pitch (earlier in the meeting fans were told that the current pitch was nearing the end of its useful life). The questioner expressed concerns that the “ridiculous” state of the pitch hurt the club's ability to attract good players and hence to improve its results: “if we do not get back to playing on a grass surface, we will get nowhere as a football club”. In response, the directors confirmed that footballing experts had advised them that a grass surface would be preferable but emphasized that any decision would be based on financial considerations; a preliminary view was that they were “not convinced that grass is [financially] viable”.

Question 8 touched on an issue which is both symbolic and practical. The club's stadium has seating only on three sides; building a fourth stand would make the stadium conform with established “big club” norms and would (if the seats could be sold) increase revenues. The directors' response acknowledged the symbolic value of “completing” the stadium but clearly emphasized the realities of the club's financial situation: for the foreseeable future, the idea of a fourth stand would remain a “pipedream”.

Overall, then, two major differences emerge from the analysis of the June session. Firstly, the directors anchored their discussion of the club's commercial and footballing results in firmly practical terms, disclosing far more information and giving supporters much clearer insights into the strategic plan they have developed. This contrasts sharply with the primarily symbolic perspective adopted and lack of information provided by the directors in the October session. Secondly, there was a much closer match between the practical perspectives adopted in supporters' questions and in directors' responses; if the first session could be characterized as a mismatch of perspectives, the second was much more congruent.

#### *4.2 The 'community' dimension*

Our analysis of the positions adopted vis-à-vis Falkirk's community dimension in the two different sessions again shows a clear divergence. One of the criticisms levelled at the directors after the October session was that they had shown "contempt" (Robertson, 2021) towards their supporters; in Alexander's terms we might frame this as a(n) (alleged) display of "uncivil" behaviour which antagonised the supporters, resulting in de-fusion and a symbolic deflation.

Displays of uncivil behaviour start early in the meeting. After Gary Deans has asked supporters to be "respectful and polite", Gordon Colborn's allocation of accountability across the club (quoted earlier) concludes as follows:

And finally, but probably most importantly, the supporters. You and all the other fans of the club are accountable. You're accountable as well for many things. Falkirk's a community club, it's a family club, it's an inclusive club. And, quite frankly, some of the behaviours that we've seen in the last few weeks – as many of you I'm sure will agree – are not consistent with those values. I'm sure you don't condone that, and fans in general don't condone that. And we don't find many of them acceptable when it extends to the level of personal abuse, attacks and threats.

Colborn's criticism is based on supporters' alleged violation of two codes of behaviour: firstly, they have allegedly created a hostile and unwelcome environment inconsistent with the values of a "community club" and, secondly, they have allegedly engaged in overly aggressive criticism of the players: "we're supporters, we're supposed to support the team". It is perhaps not surprising that the fans react angrily to this, vehemently rejecting Colborn's characterization of them; one accuses the directors of disrespect, another shouts "they're not here" (referring to those fans who might have engaged in such behaviour) and a third adds "we do support the players".

An episode from September 2022 underlines the extent to which supporters are sensitive against what they may see as unfair charges of unsocial or anti-social behaviour. In an email to supporters, the directors reiterated the need for urgent injections of cash to fund the club's operating deficit. Setting a target of £500,000 of new investment by the end of May and challenging the large latent fan base who had not yet signed up for any of the investment schemes, they wrote "it's simply not fair if 90% of fans stand back and watch 10% of fans step up". This suggestion that a large majority of supporters were breaching rules of 'fairness' prompted a substantial backlash, with the host of one Falkirk podcast describing it as a "guilt trip" which had angered many Falkirk supporters. The directors accepted the criticism, with one describing on the same podcast how they were "mortified" that they had included this insensitive sentence in their email<sup>2</sup>.

In both these cases a moral (symbolic) boundary is drawn, with the directors positioning themselves as the moral guardians of the club, while ascribing antisocial motives and values to the supporters. This characterization persists throughout the October meeting as the directors construct a "fans-as-hooligans" narrative reminiscent of the story told by Baxter et al. (2019b). Deans describes "arguments" with supporters at a recent match and in one of his few interventions Phil Rawlins, an investor in the club who previously sat on the board of Stoke City, describes his experiences there in terms which generalize this narrative:

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<sup>2</sup> The contents of the email and fans' response to it are discussed on the Falkirk Daft podcast of 3 October 2022, in which the hosts interview two of the club's directors, Keith Gourlay and Kenny Jamieson: <https://www.youtube.com/watch?v=gcbwu-9CFXY&t=2627s>

Stoke were in exactly the same place that Falkirk was in when I joined the board. I remember sitting in front of a fans forum like this where they basically wanted to kill the chairman. Literally kill him. Gary [Deans] thinks he's got it bad, they carried a coffin up with Peter Coates' name on it. [2]

Even at the end of a session which is generally conducted in a polite and respectful manner, Deans remains wedded to his conviction that the emotions in the room might spill over into violence, as his closing remarks illustrate:

I knew it would be a difficult evening. And I appreciate there's a lot of passion kicking about in the room, and there's a lot of passion kicking about on the Saturdays and watching where we are. There's a lot of frustration. I really do appreciate the questions, and at times it's been heated but you've conducted yourselves well – in the main. Probably better than expected.

Emotion is an important part of sport (Baxter et al., 2019a), and many football supporters will experience degrees of “passion” and “frustration”. Here, however, we see how Deans is wedded to the narrative he himself has constructed, to the extent that even when trying to comment positively on the fans' behaviour he cannot do so without qualification (“in the main”) or without betraying his true feelings about them (“probably better than expected”). Most disturbingly, Rawlins indirectly compares the fans' behaviour to the violent behaviour of Stoke City fans with the implication that the chairman of Falkirk is similarly positioned as victim of (in this case hypothetical) violence. This is a reversal of the, perhaps more plausible, storyline constructed by fans that the senior managers are the *perpetrators* of failure and mismanagement.

In the face of this position of moral superiority adopted by the directors, we see the supporters in turn draw exclusionary boundaries vis-à-vis the directors. Question 2 exemplifies this:

In the light of the current board highlighting previously that their additions at board and management levels would help the club “be a more professional club”, how does it feel and look from the outside that nepotism is rife in the ranks and really we are being run like a boys club. And at what point do the people in charge take responsibility for their mistakes?

The questioner's critique combines practical (the directors' lack of competence) and symbolic (nepotism indicating a lack of integrity) elements; this synthesis of integrity and competence is familiar from the organizational trust literature (Pirson and Malhotra, 2011). There is a symmetry behind his critique: if supporters have been accused of violating community rules through their antisocial behaviour, the charge that directors have put their own self-interest over the interests of the collective carries a similar moral weight.

Although the battle lines between board and supporters are firmly drawn, there is one notable intervention which serves to establish a *positive* sense of community. This occurs when a supporter addresses Paul Sheerin, the manager of the first team, as follows: “Paul, I like you as a manager, I think you're a good honest guy”. He refers to Gary Holt, the director of football in similar terms. Over the course of the evening it is notable that no one describes Deans or Colborn in such terms; evidently, this supporter is expressing a kinship with Sheerin and Holt, men who operate primarily in the practical domain, which is absent from fans'



relations with the directors such as Deans or Colborn who focus on more abstract or symbolic matters.

In his praise of Sheerin and Holt as “good honest guy[s]” the questioner recalls the preference for manual over mental work among the working-class youth studied by Willis (1977) and the working-class valorization of practical *know-how* over theoretical and systematic *knowledge* (Bourdieu, 1984). By contrast, as former Big 4 partners and members of the Scottish business elite (Carter & Spence, 2014), Deans and Colborn embody the rewards to be gained from knowledge-intensive non-manual work which is, for some people at least, through its intangibility and invisibility (Alvesson, 2001), potentially suspicious and perhaps even untrustworthy.

As we have shown, the supporters’ expression of social solidarity is very much the exception in a meeting characterized by rancour, divisions and mistrust and where the dominant symbolic perspective was a destructive, uncivil one. Again, the June meeting offers a strong contrast with the earlier session; here we find repeated expressions of solidarity and community between the directors and supporters, with a foregrounding of both the practical and the symbolic dimensions of community.

These expressions take several forms. First, we find straightforward statements of community and civility. Kenny Jamieson ended his presentation of the club’s financial situation with a series of requests for support: additional spending (90% of the club’s income comes in different ways from supporters), volunteering, joining the various fan initiatives, and making a monthly pledge to the Falkirk Supporters Society. Fans could “help rebuild our club and make it successful” but this would require considerable effort: “every one of us needs to get their shoulder to the wheel”. Expressly invoking the idea of civility, that “we are all in this together”, and explicitly rejecting the divide between fans and directors which had so characterized the October meeting, he closed his remarks by adding “fan-led means it’s us – it’s no longer us and them, it’s us”, thus demonstrating the community dimension.

The volunteering mentioned above is one of the practical community-building activities the club has engaged in. As a result of budgetary constraints, the club now runs with only 9 full-time equivalent staff on the non-footballing side. Fans were repeatedly urged to pledge their time in whatever capacity they can; as an example, recognition was given to a group of four supporters who had produced marketing materials to help attract new sponsors or commercial partners. Such measures, born out of necessity, can be seen as fulfilling both a practical and symbolic purpose, fusing volunteer supporters in the pursuit of a common cause.

A second case where practical measures can be seen as also achieving symbolic ends is raised in Question 5 (see Table 3). This supporter describes how players had previously eaten meals in the Westfield Café, a space open to the general public during the day (the practice was ended by a former manager). This allowed supporters to build personal relationships with the players; a recurring theme of both the October and the June meetings is that the players felt isolated from the supporters, another case of “us and them” – indeed, supporters’ criticism of the players is the basis for the antisocial charges levelled at the supporters in the October session. The supporter asking the question described how he had asked one of the players to visit a family member who was in hospital at the time. The player had done so and this had resulted in a lasting friendship; the suggestion is therefore that reinstating this practice would have clear symbolic benefits in terms of community-building.

The directors’ efforts to build a symbolic community are supported by a strong sense of moral obligation: for them, it is simply the right thing to do, and they talk repeatedly about how much of their time they are devoting to the club. This moral discourse is complemented

by the invocation of a common enemy: the “predatory buyers” who are interested in buying (and, by implication, exploiting) the club. The directors’ antipathy towards these putative acquirers is clear: two refer to them as “vultures” and a third adds “I don’t want these guys getting involved in our club”. The only way supporters can ensure that this malicious threat is seen off is to buy shares; moral and symbolic arguments are accordingly used here to spur practical action.

It should be noted in closing that the bonds between the directors and the supporters are not unconditional; there is a clear understanding of *reciprocal accountability*. One of the supporters (Question 7, see Table 3) makes this clear: the board should not be forced to seek approval for every decision they make (the example he gives is that of the pitch) but rather should be trusted to do the job that they have been appointed to do well. However, this comes with conditions; they will be praised for doing a good job but (echoing the same practical understanding of accountability we saw expressed by fans in the October meeting) if they do a bad job they will be voted off.

### 4.3 Conclusion

In this section we used the importance of the practical and symbolic dimensions of performance from Alexander’s work and the tension between results and community which we found in the accounting and sport literature to explore the two meetings under review. We focused on how the board and supporters employed practical and symbolic discourse with regard to the two dimensions of results and community. In the following section we revisit our theoretical framework in light of these inductively derived empirical results; we will also discuss our practical contributions.

## 5. Discussion

We start by discussing our theoretical contribution. As we noted earlier, the core literature with which we are engaging is the work exploring what we termed the discharging of accountability at staged events. The gap we identified in this literature was a lack of understanding of the microprocesses which support successful or unsuccessful performances of accountability; our prime theoretical contribution is to have developed a framework for accounting scholars interested in these processes.

To address this gap, we have drawn on Alexander’s work on political performances; in doing so we follow Miller’s (1998) advice to explore the margins of accounting and to think of it as “a form of *bricolage*, an activity whose tools are largely improvised and adapted to the tasks and materials at hand” (Miller, 1998: 619). The subset of Alexander’s broad corpus upon which we draw here – his studies of the performances of political leaders – shares a dramaturgical perspective with our core literature and, crucially, supplements it. By placing primacy on the effects of the speaker on their audience, Alexander has explored the processes which allow politicians to achieve (through a successful performance) a state of fusion. This is where the speaker becomes the symbolic representation of the hopes, dreams and aspirations of their audience; it is this processual approach which helps us fill the gap we have identified in the accountability literature.

Our framework consists of two dimensions. From Alexander we derive his foregrounding of the potential for symbolic inflation and, alongside that, the need for leaders to deliver on their campaign promises. A symbolic narrative must be backed up by practical actions. We reflect this need to combine the symbolic and the practical in our framework, arguing that successful performances of accountability must pay sufficient attention to both dimensions.

The other dimension of our framework is the conflicting logics or values which may be found in any given empirical context. The sustained co-existence within a field of competing or clashing logics has been well established in the institutional theory literature (see, for example, Lounsbury, 2007; Reay & Hinings, 2009). In the case of Falkirk FC, we drew on the accounting and sport literature to identify the clash between a results logic and a communitarian logic as the most salient one; different empirical contexts will yield different, field-specific clashes.

Through our synthesis of these two elements (the practical/symbolic dualism and the field-specific conflicting logics), our contribution to the accountability literature is a theoretical framework which allows us (per our research question) to study the processes underpinning successful or unsuccessful performances in any setting in which established power hierarchies are temporarily compressed and leaders are required to engage in grassroots accountability.

Drawing specifically on our analysis of the Falkirk case, we posit the following theoretical and practical contributions. Firstly, we note the importance of responding to questions in 'like for like' terms. One of the notable features of the first session we studied was that the board answered supporters' practical questions mainly with abstract, symbolic responses, thereby failing to meet fans' expectations of practicality and concrete accountability. Combined with the directors' attempts to distribute accountability across all stakeholder groups, supporters may have interpreted this as an *attempt to evade accountability*.

By contrast, in the more successful second session, we see a much clearer match between the (again, largely) practical questions raised and the practical messages delivered by the directors, both in their presentation and in their answers to fans' questions. Moreover, in the June session the directors showed an adeptness at 'fusing' the practical and symbolic dimensions, as when they deployed symbolic arguments to motivate practical action, or vice versa – for example, by invoking the "vultures" circling the club as a means of encouraging fans to buy shares, which would in turn strengthen the symbolic community bonds within the club.

Secondly, we argue that a 'complete' performance of accountability should cover both of the conflicting logics found within a field. In preparing for any such session, leaders could usefully ask themselves what those logics are and which practical and symbolic critiques they might face. In our case, in the first session we see the directors largely neglecting the community dimension – worse, they actively undermined it by accusing the supporters of antisocial behaviour. By contrast, the directors at the June session spoke extensively about both the results and the community dimensions, at times making links between the two, for example when they called for supporters to donate their labour in ways that would improve the financial performance of the club.

Linking this argument to the previous one, we can see how the June directors paid attention to each of the different elements of our analytical framework (practical and symbolic, results and community) whereas the October directors were 'stuck' in the symbolic/results corner of the framework; we suggest that this made an important contribution to the success of the June performance.

A third contribution is that a performance of accountability cannot succeed if the 'terms' are not accepted. This links back to Alexander's theory of fusion (or defusion). A notable feature of the first session was that the directors tried to impose a definition of accountability (abstract, symbolic) which the supporters rejected. This failure was costly, and in Alexander's (2011) terms contributed to the symbolic deflation of this board. Had the board

possessed more symbolic capital – for example, if the team was performing well – they might have found it easier to impose their definition, highlighting an important situational aspect, that context matters. For reasons which we identified in Roberts (1991) – an absence of power asymmetries and a face-to-face setting – our case can accordingly be understood as very different from that studied by Cooper and Johnston (2012). Where Cooper and Johnston reach a rather pessimistic conclusion about the powerlessness of fans in the face of a dominant neoliberal framing of accountability, in our first session we see fans actively rejecting the board’s definition in favour of a more ‘common sense’ understanding of the concept: “you broke it, you fix it”. Despite Gary Deans’ attempts to reframe this deeply-held cultural understanding of accountability as personal scapegoating – “we’ve not succeeded so sack somebody ... let the heads roll” – in both the session we studied and the weeks that followed, the fans’ framing clearly prevailed. Senior management *was* held accountable and suffered the consequences.

Somewhat unexpectedly, in the first session we find supporters employing at times a managerialist discourse of performance measures and league tables as part of their attempts to hold the directors to account; the contribution of Questioner 1 exemplifies this. By the time of our second session, the extent to which the club is embedded in its community of supporters is demonstrated by the replacement of the board with a group of fan representatives; as the stakes in the club held by Phil and Carrie Rawlins and others are transferred into supporter ownership we see further evidence of the reassertion of the local community, as ‘global capital’ is supplanted by the monthly contributions of individual supporters.

A final, and more context-specific, contribution relates to the idea of ‘passionate interests’ discussed by Baxter et al. (2019a). Throughout the material we studied we found clear evidence of fans’ emotional connections to the club; in many cases this spans generations. One of the compelling ways in which the directors at the June meeting achieve fusion is by invoking a shared emotional connection; conversely, the de-fusion observed at the October session can be said to stem, at least in part, from the directors’ inability to demonstrate a similar connection. An important implication of this is that, following Miller (1998), interdisciplinary accounting should engage in a more thorough manner with emotions and their influences in the context of accountability.

## **6. Conclusion**

The main contribution of this study is its application of Alexander’s work on *political* performance to public performances of *accountability*; we bring these two literatures together in a novel theoretical framework. Applying this framework to the context of Falkirk football club, we explore the microprocesses supporting successful and unsuccessful performances of accountability in the context of two sessions where the board of directors are required to engage with supporters’ questions and to provide some form of explanation as to how the actions they have taken and plan to take can meet the demands and expectations of those supporters.

While our discussion is firmly grounded in the business of sport, we suggest that the phenomenon we have explored (what we term “grassroots accountability”) has a much broader applicability to any situation in organizational or civic life where the power apex of an organization is required to engage with a group of informed and committed stakeholders - the ‘community’. As we have seen, such encounters are fraught with potential danger: power distances are compressed, exposing individuals used to the protection of hierarchies to

Roberts' (1991) socialized accountability. If, as was the case at Falkirk, the recent performance of the organization has been poor and/or certain behavioural expectations have been violated, those speaking can expect an uncomfortable ride.

At the October meeting we studied, it was clear that those in attendance had both a strong emotional stake in the club and a comprehensive awareness of what had been going on there. Our sense is that Falkirk's directors, while paying lip service to the community aspect, significantly under-estimated both the fans' understanding of the situation and the sophistication of their arguments. Hence, in practical terms, we emphasize the importance of taking grassroots encounters seriously: leaders certainly should not under-estimate the community with which they are engaging.

For those who find themselves in the position of the fans, the contributions we have set out in the previous section can serve as a useful practical guide. Attempts to answer a practical complaint with a symbolic answer (or vice versa) should be challenged as evasive. In a different context, one can find frequent examples where politicians engage in this risky rhetorical tactic. Likewise, where there are conflicting logics within a field, which we suggest is a common occurrence, a crucial question is whether and in what ways senior figures are addressing these. Does their approach to balancing these conflicting logics match the expectations of members of the community? Our framework is concerned with how leaders navigate (skillfully or otherwise) between these conflicting logics; we encourage other scholars to research this conundrum.

While studying emotion was not our primary objective, this material offers rich opportunities to do so; in particular, we are interested in how emotion can change modalities of accountability. Based on our study, we suggest that anger, frustration, hope and despair will all profoundly affect expectations and processes of accountability in contexts where 'passionate interests' prevail.

Finally, we acknowledge that our setting was highly gendered. The female co-owner of the club was the only female club representative present on either occasion and only two of the 21 questions across the two sessions were asked by women. It would be for other researchers to study comparable sessions with different gender profiles to ascertain the gender bias in our results.

## Notes

[1] Falkirk's nickname is the Bairns

[2] Peter Coates was the former chairman of Stoke City FC.

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**Table 1: Club representatives at the two meetings**

<b>19 October 2021</b>		
<b>Name</b>	<b>Role</b>	<b>Professional background</b>
<b>Board members</b>		
Gary Deans	Chairman	Business consultant, former KPMG partner
Gordon Colborn	Director	Business advisor, former PwC partner
Colin McFarlane	Director	Public policy, public relations
Carrie Rawlins	Director, part owner	Entrepreneur
Phil Rawlins	Director, part owner	Entrepreneur
Gordon Wright	Director	Investment operations
<b>Employees</b>		
Gary Holt	Sporting director	Former player, manager and coach
Paul Sheerin	Manager	Former player, manager and coach
Jamie Swinney	CEO	
<b>2 June 2022</b>		
<b>Board members</b>		
Keith Gourlay	Director	Dispute resolution consultant, construction
Kenny Jamieson	Director	Marketing and brand innovation
Nigel Serafini	Director	Director of Lothian Buses
Douglas Moodie	Director	Property development and management
Gordon Wright	Director	Investment operations
<b>Employees</b>		
Jamie Swinney	CEO	

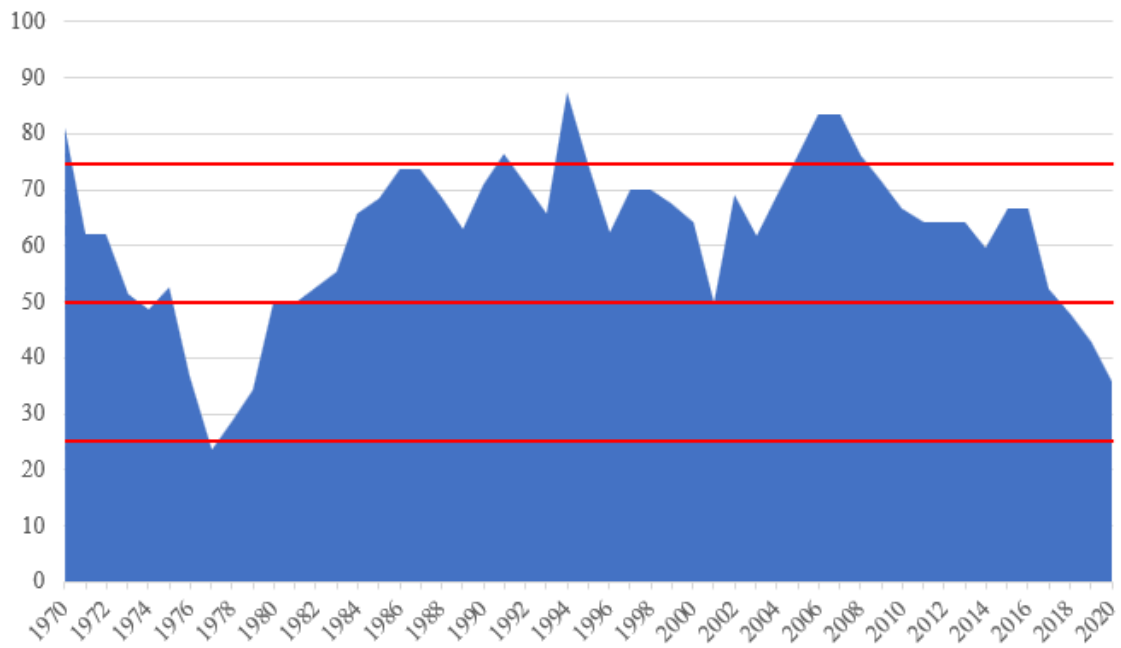
**Table 2: Summary of questions raised (October 2021)**

<b>Question</b>	<b>Concerns</b>	<b>Category</b>	<b>Board Response</b>
1	Insufficient and falling win percentage Continuing poor player recruitment Deans' personal accountability	Practical	Symbolic
2	Board accountability for their mistakes and for the culture: "nepotism is rife in the ranks"	Symbolic	Symbolic
3	Board spending too much time on constitutional matters – "the only thing that matters is be objective, get a team on the field that can win. That's what matters – be objective!" Groupthink: "you're all clones. Real change doesn't happen" Club administration is too large – insufficient resources are allocated to the footballing side	Practical	Symbolic
4	Which factors have contributed to the collapse in form, i.e. the deterioration in results	Practical	Symbolic
5	Insufficient resourcing of footballing activities is undermining the team's ability to win matches Suggests a realignment of responsibilities: Gary Holt should focus on youth development, allowing Paul Sheerin to take charge of player recruitment	Practical	Practical
6	The club's deteriorating financial position: costs (including non-playing roles) are significantly higher than those at rival clubs, while commercial income is falling Worries about financial sustainability: can the club maintain a full-time playing staff?	Practical	Symbolic
7	Poor football performances and continuing poor recruitment have left Falkirk looking like a "bang-average League One side" Frustrated that other teams in the league find it much easier to score goals	Practical	Practical
8	Why did the directors tell a previous meeting that they did not know the details of an offer they had received for the club?	Practical (financial) and symbolic (directors' honesty)	Symbolic
9	Clear contrast between Falkirk's large budget and the team's consistent underperformance – who is to blame? Accuses the players of lacking effort and ability There is no improvement – "we're getting worse"	Practical	Symbolic
10	Paul Sheerin's tactics are too defensive, contrary to earlier statements he had made	Practical	Symbolic
11	Poor decisions in team selection	Practical	Symbolic
12	Team selection	Practical	Practical
13	The youth development programme – when will players start to make appearances in the first team?	Practical	Practical

**Table 3: Summary of questions raised (June 2022)**

<b>Question</b>	<b>Concerns</b>	<b>Category</b>	<b>Board Response</b>
1	Could the club make it easier for season ticket holders to sign up to the Falkirk Supporters Society?	Practical	Practical
2	What do the Rawlins plan to do with their shareholding?	Practical	Practical
3	Is the club actively approaching new investors?	Practical	Practical (actions) and symbolic (need to “protect the club”)
4	The club’s plastic pitch makes it hard to attract good players	Practical	Practical
5	The players used to eat in a café in the ground where supporters could also eat. This was good for building connections between players and fans	Practical and symbolic (community)	Practical
6	The manufacturer of the club’s playing kits	Practical	Practical
7	Accountability: directors should be trusted to do the job they have been elected to do – if they do it well they deserve credit, if things go badly they will be voted off	Practical	Practical
8	What is the “vision” for a fourth stand [the club’s stadium has stands on only three sides]	Practical and symbolic	Practical
9	Has the board considered a hybrid model combining full-time and part-time players	Practical	Practical
10	Other clubs have applied the hybrid model successfully	Practical	Practical
11	What is the appropriate size of the playing squad	Practical	Practical

**Figure 1: Falkirk's percentile league position, 1970-2021**



Source: Authors based on publicly available data.

Explanation: This illustrates Falkirk's position relative to the circa 40 Scottish clubs that compete across the various leagues. For example, the figure of 81% in 1970 means that 81% of Scottish clubs would have been placed below Falkirk.