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The Significance of Football in an Urban Mosaic

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Abstract

Paper type - Research paper

Purpose - This study aims to add to our understanding of the significance of football in cities, where most major football clubs are located. Specifically, this study offers a distinctive perspective on what might be regarded as ‘football cities’ by its mobilization of theories of the urban mosaic, the calculable city and identity. This study contributes to the emergent field of popular culture (Jeacle, 2012) and, within this field of popular culture, the significance of soccer. The setting of this study is the city. This paper is a contribution to the established accounting literature on city studies but within the neglected study of football in cities.

Design/methodology/approach - This paper’s focus is on the significance of football clubs in one city. The theoretical approach adopted is a blending of studies of the urban mosaic (Timms,1975), the Calculable City (Lapsley et al, AAAJ,2010) and the established trend of identification studies in accounting. This investigation was undertaken in the city of Edinburgh by observation of football in city life. This research is a form of participant observation in which the author lived in the city in this study. The researcher undertook interviews with key actors in both football clubs and city management, made use of local media and scrutinised publicly available documents on both the clubs and the city administrations.

Findings – This research reveals the importance of the city mosaic in explaining the limited significance of football in this city. This approach underlines the merits of contextual studies. There is further evidence of Edinburgh as a Calculable City. However, the evidence presented also reveals the presence of strong identity relationships between football clubs and their fans. These results reveal an intense perspective on city management and the activities of football clubs and their host city. The presence of multiple football clubs in a single city offers more diffuse identity relationships, with football clubs fostering stronger identification with their club than with their city. There is also evidence of single, dual and multiple identity relationships in this study which contrasts with the single identity perspectives of prior accounting research.

Originality/value - Prior research on football has examined fans’ behaviour, financial crises at football clubs and governance structures. This paper extends these earlier analyses by addressing the social context of football clubs in the city. While most accounting research revealed rapid changes in identity during reforms, this study reveals a more complex relationship which aims to build continuity and commitment of fans’ identity with the bigger football clubs in this city.

Keywords: Football clubs; urban mosaic; calculable city; dual and multiple identities; case study; popular culture.
INTRODUCTION

This paper responds to a Call for an AAAJ special issue on Soccer Society (AAAJ 2022). In the Call, the Guest Editors wanted to examine the importance of football in society by exploring how football is part of the everyday lives of citizens and called for research into football’s significance in shaping society and whether this merits the description of a ‘soccer society’. This positioning of this special issue resonates with previous work on society wide implications: Beck’s Risk Society (1992), Power’s Audit Society (1997) and Kornberger’s Brand Society (2010). These books write of the universality of the phenomenon they address: the manifestation of risk in globalisation; the presence and significance of audit in a low trust NPM world; the use of branding in all aspects of everyday life. These works are powerful and have essentially simple messages.

However, the Call for this special issue on a soccer society is more complex. There are attempts to depict the universality of interest in football (for example, the 3.4 billion people who watched the 2018 World Cup, the 400 million social media followers of Barcelona FC). But the Call also observed the abuse of minority rights players, the hooliganism at and around football matches and the positive impact of community involvement with football clubs. It has been suggested that the phrases of football such as ‘sick as a parrot’ are now commonplace in everyday conversations (Dent, 2022). There is also the dark side of football where it is linked to organised crime (Foer, 2005; Jones, 2022). However, the Guest Editors also cite profound claims on the significance of football by the soccer commentator, Carlin (2021):

“Football is opera, theatre, ballet for the masses. Nothing, not even music, engages more people’s hearts and minds across more geographies, ideologies, races, or religions”.

These observations present a soccer society as a picture of complexity.

In addressing the Soccer Society, this paper studied football in one city, Edinburgh, a city with three senior football teams, Hearts of Midlothian FC, Hibernian FC, and FC Edinburgh. The subject of cities has been of interest in AAAJ for some time, the special issues on Accounting and the City in 2010, Strategy and the City in 2010 and the forthcoming special issue on Cities and the Circular Economy are evidence of that interest. The golden thread (Clayton, 2013) of this study is complexity: of the (1) study setting, of (2) city accountability (the calculable city) and (3) of football fans in the city. There are three research questions which inform this study:

RQ 1: Can Edinburgh be regarded as a city mosaic (and what are the implications for the city’s football teams)?

RQ 2: Can Edinburgh be regarded as a calculable city (and what are the implications for the city’s football teams)?

RQ 3: Do Edinburgh football fans identify with the city of Edinburgh?
This paper contributes to the debate on whether there is or is not a soccer society by revealing case study results which offer only limited evidence of a soccer society in this city. While Edinburgh’s football clubs have enthusiastic supporters, it is not enough to constitute a football city (in which football is the dominant sport), let alone a soccer society. These findings suggest other cities which are characterised as ‘mosaics’ may also fail to be part of a soccer society. This implies that a soccer society is most likely to be found in cities or towns with football clubs and more limited ranges of competing cultural attractions. Furthermore, this paper introduces new concepts to the accounting literature from urban sociology (the city mosaic); from public management (hard and soft NPM) and from sociology (dual and multiple identities). These concepts contribute to our understanding of the significance of football in this city and in society, more generally, and have the potential to contribute to future accounting research which fits the AAAJ mission of advancing interdisciplinary research (Parker and Guthrie, 2014; Guthrie and Parker, 2017).

This paper is organised as follows; First, there is a discussion of Theorising the City. Second, Prior Accounting Research on Football is discussed. Third, the Research Design is explained. Then there are three main sections on findings: (1) the merits of Edinburgh as a city mosaic (McCrone, 2022) are examined and its implications for senior football teams in the city are explored (2) there is an examination of accountability and the calculable city. This examines the significance of football to city management by examining both hard and soft NPM (Lapsley, 2023) in the city, (3) the relationship of football supporters, football clubs and the city are considered from an identity lens (Burke, 2020). There are numerous accounting studies which have adopted an identity perspective but none of these have used the complexity of multiple or dual identities, which are addressed in this paper. The Conclusion discusses the implications of this study’s findings for a soccer society and future accounting research.

THEORIZING THE CITY

The complexity of social phenomena requires more than one theoretical lens to explore, understand and explain their implications (Young and Preston, 1996; Jacobs, 2012; 2016). This advocacy of theoretical pluralism (Lowe et al, 2012) is particularly pertinent to the focus of this study. This research is informed by three sets of ideas: the urban mosaic, the calculable city and identity. The urban mosaic has become an important contextual metaphor in studying the sociology of cities. The idea of the calculable city was identified in AAAJ in 2010 (Lapsley, Miller and Panozzo). Identity has been used for decades by many social scientists. These concepts are discussed by drawing on the extant accounting literature and a wider literature in the social sciences.

The Urban Mosaic

When Richard Sinnet (1969) published his collection of classic city studies he included a contribution by Robert Park which identified the city as an urban mosaic. In Park’s articulation the city mosaic was depicted as a collection of social worlds which touch, but do not penetrate each other. In his view, populations in different parts of the city shaped local neighbourhoods with their own sentiments and traditions. This perspective of the complex city with distinct neighbourhoods, culture, and built environments has been addressed by
In Timms (1975) view, the creation of separate neighbourhoods impacts on the city in numerous and diverse ways. The city becomes a mosaic rather than a unitary phenomenon. In the case of Edinburgh for example, the home of Hibernian FC is Easter Road in the east of the city in the former port of Leith, which is now the port of Edinburgh, but it is widely recognised as a very distinct part of the city. Also, the stadium for Hearts of Midlothian, Tynecastle Stadium, is in the Gorgie area of the city, which was built in 1886, soon after Hearts of Midlothian FC were established (1874). This fits the Timms (1975) idea of residential areas with distinct characteristics which reinforce identification with their neighbourhoods, which in their case included the hosting of a football club.

However, Timms (1975 p.4) noted the potential for certain segments of the population to ‘detach’ themselves from the areas where they were born. This is a reference to professional workers who can leave poorer areas of the city to more affluent parts of cities. In the specific case of Edinburgh’s football clubs this can spread allegiance to local football teams to other parts of the city and beyond. A crucial factor in this residential differentiation is the reinforcement of norms of behaviour within the context of the connections between the individual and his/ her family, peer groups, voluntary associations, workplaces, and other social groupings. In all of this, Timms (1975, p. 34) declared ‘face-to-face’ contacts in neighbourhoods as being the most significant factor in building community interactions and the building of distinct residential neighbourhoods. This resonates with crowds attending football matches.

An example of these influences is revealed in the Davies (1980) study of US cities from a mosaic perspective. Davies noted the importance of the mobility of citizens through the widespread use of the motor car which reconfigured American cities into a particular mosaic. Outer suburbs with highly mobile, relatively affluent, white people. In city centres there are poorer ethnic groups in which city centres are characterised by declining heavy industries. These distinctive neighbourhoods collectively offered a city mosaic which was differentiated from earlier city layouts. The mobility of citizens enhances the prospect of those leaving the neighbourhoods of their birth taking their values, norms and affiliations to different parts of the city.

The potential for change in city configurations was observed by Florida (2010). He detailed factors which may undermine the rigidity of the original concept of residential neighbourhoods. For example, gentrification in which formerly poor areas which had substantial but neglected properties being taken over by affluent people who have the resources to transform tired old properties into highly modern and desirable properties. These pressures can undermine the middle classes (Florida,2010). In this way, there has been gentrification both to the Gorgie and Easter Road areas of the city. Football has become a very attractive leisure activity for mobile professional classes.

The Calculable City
The concept of the Calculable City was first advanced by Lapsley, Miller and Panozzo (2010). They identified pressures of calculation both beyond and within the city as globalisation exerted influence on city management. Lapsley et al. (2010) depicted the world of cities as increasingly one of calculating and quantifying, as cities compete in an increasingly explicit way with each other for population, economic resources, and influence. This can be seen as part of the movement towards the quantification of impacts and outcomes of city life. This can be gleaned from the prevalence of constructs such as league tables for public services, including schools, hospitals, and even for cities themselves. It is through these devices that quantifications, calculations, and numerical information shape the ways in which cities are represented, discussed, and governed. This development has been called ‘urbanistics’, which provides a powerful way of creating order in and control over urban affairs via measurement, ranking and comparability (Florida, 2010). Indeed, numbers largely constitute the language of the modern state, the tool through which those who debate public policies know and represent society and the economy, assess policy choices, and, increasingly, evaluate government performance. The Lapsley et al. (2010) study used Edinburgh as a case study site. This case study revealed tensions between city planners and visionaries, on the one hand, and city management, on the other. The cause of these tensions was a projected deficit of £40 million in this city. The city management launched an efficiency drive to balance its books. This gave primacy to accounting to the frustration of the city visionaries. This tension was reaffirmed during the austerity years with research which placed financial calculation and accounting practices at the heart of city management actions (Ahrens and Ferry, 2016). Most recently the desire to be considered a ‘smart city’ has increased the need to identify cost savings from new technologies (Argento et al, 2019).

Studies on city management have increased following the seminal research by Czarniawska (2002) that acknowledged cities as “societal laboratories” (p.1). This pioneering study underlined the importance of city case studies to unravel city management techniques and practices, prompting further investigations of cities as sites of NPM, strategic management, or city relationships with non-profit organizations. Studies on cities as a site of NPM have pointed to the need for a city to account externally for its performances by investigating external reporting, such as city league tables, and the implications these tools have for the city. Studies on cities as strategic organizations have underlined the role of league tables, numbers, and rankings in shaping city strategies (Kornberger and Carter, 2010; Brorström, 2018; Elgert, 2018), or the connection between accounting and politics in city strategising (Lapsley and Giordano, 2010). The common factor is the performative nature of accounting practices in shaping city strategy. Cities have also been studied as sites of non-profit organizations with management and accounting scholars evidencing the strong dependency of non-profit organizations to their hosting cities and the difficulties, they face with continuous funding reductions from the city itself (Agostino and Lapsley, 2013; Henderson and Lambert, 2018).

These contributions emphasise the central role of accounting in city management, from a variety of perspectives. Yet the complexity of cities demands a more nuanced interpretation. The concepts of Hard and Soft NPM have been suggested as a means of understanding cities (Lapsley, 2023). This work builds on the idea of NPM as an act of mimicry of private sector practices (Lapsley, 2022). The Hard and Soft distinction recognises that much of the mimicry of private sector practice has focussed on Hard NPM (calculation and quantification). The
concept of Soft NPM refers to the adoption of softer forms of private sector management practice such as branding. These practices may augment or replace the hard calculative practices of conventional NPM. Furthermore, little is known about cities as sites of sports organizations, particularly football clubs. So, there is limited evidence to date on the significance of football within the calculable city.

Identity

The concept of identity is fundamental in the social sciences. It has been defined by Burke (2020, p.63) as:

“the qualities, beliefs, personality traits, appearance and/or expressions that characterise a person or group”. In their seminal contribution to the literature, Berger and Luckmann (1971, p.194), depicted the construction of identity as a process in which identity could be maintained, modified or reshaped by social relations. This issue of the stability or durability of identity is a continuing issue which is reflected upon further below.

This study examines both individual identity and collective identities. Many previous accounting studies of identity focus on professional identities because these are presumed to have relatively stable beliefs, values, experiences, and motives (see Healy, 2009)- but this is contestable. The focus on more complex city identity relationships offers even more challenges, given this study’s focus on accounting, cities, and football clubs, as discussed below.

The social constructionist view of identity is based on the idea that identities are not given or assigned to people but are shaped by how people in specific social contexts make sense of any specific identity (Kenny et al, 2011, p.52). This is presented as inherently unstable, as the people in different contexts continually engage in the process of reassigning weights to what is important and the meanings of different aspects of identity could change for people in these specific contexts. This perspective on the instability of identity is shared by actor-network scholars. In his discussion of complex networks, Callon (1998, p.253) expressed this as follows:

“the actor’s ontology is variable; his or her objectives, interests, will and thus identity are caught up in a process of continual reconfiguration, a process that is intimately related to the constant reconfiguration of the network of interactions in which he or she is involved”.

These observations are studied further in the discussion of three strands of identity: (1) accounting studies, (2) city studies and (3) football studies.

(1) Accounting Research

Most recently, Argento and Van Helden (2022) have researched the impact of academic journal rankings on public sector accounting researchers to determine if there is an identity shift towards the most highly ranked accounting journals. There have been a significant number of accounting studies which have used this theoretical frame. Thus, identity is depicted as something core, distinctive and persistent in the character of different types of actors – despite observations of identity instability. This observation was made by Parker and Warren (2017) in which they detected a persistence around the identity of accountants as
bean counters. Further accounting research includes diverse studies on the instability of NPM reforms on professional identities (Skaerbek and Thorbjornsen, 2007), auditee identity (Justesen and Skaerbek, 2010), the fragmentation of the identity of professional accountants in response to NPM reforms (Becker et al, 2013), the adoption of hybrid roles by management accountants (Kastberg and Siverbo, 2016), and the manner in which identity change by accountants is embedded in wider organizational changes (Goretzki, Messner, 2018).

(2) City Studies

A city identity may refer to iconic buildings, landmark or signs or symbols; something that renders a city distinctive and identifiable. One identity study has focused on architectures in the cities of Boston and Barcelona (Jones and Svejenova, 2017) and they stress how city identity is a collective which is built up over time, relying in many cases on the built environment in which successive city managers have invested over time to project a distinctive sense of time and place in their city. This process of projecting an image or vision of the city-by-city managers has been depicted as a process which never settles as successive generations of city managers seek to make a significant impact on the city’s built environment (Czarniawska, 2002, p.38). So, architecture offers a city vision built up over time, across different places in the city, offering a layered interpretation of what city managers and visionaries thought they were building. Other aspects of popular culture in cities feature in city identity studies, such as the Olympic Games (Boukas et al., 2013), and popular music (Lashua et al., 2014). According to these authors, symbols and signs play a crucial role in rendering a city identifiable to individuals, citizens, or tourists. These aspects significantly recall the central role of popular culture in forging a collective identity (Jeacle, 2012).

(3) Football Studies

There have been several studies of the phenomenon of identity in football. Gray (2016) elaborates on the process of identity construction in football: the enrolment through family, the significance of your football team in your daily life, not just on match days; the sense of belonging by wearing your team’s colours as you walk towards the stadium, during the match and afterwards; the sense of resilience about supporting your team whether it wins or loses; the following of the club as a quasi-religious experience; the habits, routines and behaviours which shape your identity with your club. Football identity may be more resilient and enduring than that of others, given the range of routines, exchanges and practices at work. Other football studies have examined national sporting stereotypes (O’Donnell, 1994), football and identity in Scottish football as portrayed by the media (Boyle and Haynes, 1996), French national identity during France 1998 (O’Donnell and Blain, 1999), and the spectator identification with football clubs (Giulianotti, 2002). These earlier studies focus primarily on the creation of identity for football supporters and fans. Some other studies have investigated identity in football in relation to the issue of violence, providing some insights of how and why violence at football matches is recurrent. In this respect, common traits of the collective identity of football hooligans have been explored (Spaaij, 2008) or, on the contrary, the different traits that characterize different categories of fans (Winands et al., 2017), again with the intent to understand why violence in football takes place. These studies underline the
importance of identity as a collective process that is influenced by and influences the relationship between football and its supporters and fans.

A common trait between all three strands of these studies is that identity refers to a socially constructed sign that renders an accounting practice, a football club, or a city, distinctive compared with others. This offers the possibility for a football club to be considered as a distinctive sign for a city and its citizens. This study is different in its exploration of the interrelationship of football clubs and their social context - the city where they are situated, and which may have given birth to their names. This requires an understanding of the extent to which city management and citizens identify with the football club and vice versa.

One feature of identity which has not been recognised in these earlier studies is the possibility of dual or multiple identities. In the context of immigration, Nevzlin (2019, p.73) observed multiple identities (national, clan, family) and assimilation of entirely new identities to survive in a new country. The most systematic and elaborate consideration of the complexity of identity and the possibility of multiple identities is provided by Coulmas (2019, pp1-2). As Coulmas (op.cit.) expressed it, there are many factors which may or may not be at work in forming an identity (additive, collective, dissociative, cultural, fictitious, linguistic, moral, multiplicative, political, gender, stylistic, social, racial, professional, territorial, generational, assumed, stigmatized). As Coulmas (2019) said, for some people, identity may be personal values, or ethnic groups, or religious communities, or nationalities. And these different facets may shift in different contexts, political, cultural, social, psychological. So, the possibility of multiple identities must be recognised and handled with care.

PRIOR FOOTBALL RESEARCH IN ACCOUNTING

There is now an emergent field of football research within the accounting literature. Much of this research focusses on football clubs as organisations from a business perspective. Thus, a major focus of extant accounting research on football clubs is the nature of the business model in football. However, adopting a conventional business model is not without its difficulties for football clubs. For example, in a study of football clubs listed on stock exchanges, Dimitropoulos and Koumanakos (2015) demonstrated those clubs which had higher levels of intellectual capital had superior financial performance. This led to their recommendation that football club managers should spend more time with employees to enhance the club’s intellectual capital to achieve this superior financial performance. In a fascinating analysis, Cooper and Johnston (2012) revealed how these business trends facilitated a Manchester United FC take-over by the Glazer family from the US. The Glazers weighed down the balance sheet of United with debt they had borrowed to take over the club. This led to a significant disenchantment amongst fans with the new owners and, indeed, some fans established their own team in protest.

A football article on the insolvency profession in the UK illustrates how it operates by studying the experiences of a small Scottish club, Gretna FC (Cooper and Joyce, 2013). This small club had a wealthy benefactor who supported this small club as it was promoted through the various Scottish football divisions until it made the Scottish Cup final, and which went into insolvency after this benefactor died. This article is a powerful critique of the insolvency profession. It is also a carefully crafted evaluation of the absence of conventional
business models in football. Another example of an accounting article which demonstrates the frailties of the business model in many football clubs is a study of the leading Italian football clubs in which excessive wages paid to players ended in a financial collapse (Risaliti and Verona, 2012).

Within this research there is a strand which looks at internal accounting. So, Janin (2017) has examined how management accountants can extend their role from within the club to an outward focus on external regulatory bodies to detect potential regulatory conflicts. More centrally, the issue of performance management in football club management has been researched by Carlsson-Wall et al., (2016). In their paper, the authors demonstrate how a prevailing business logic in football club management can co-exist with a sports logic which focusses on sporting excellence. The accommodation of these contrasting logics which coexist within the same entity is the key to successful football clubs (Carlsson-Wall et al., 2016). While the major focus of extant accounting research has been on the business of football, a distinctly different angle has been examined by Baxter et al (2018) in which the authors address the topic of emotion in football. In this study, Baxter et al (2018) combine financial targets and performances to sporting targets and performances (the emotional, passionate, interest). This conclusion on how to manage football clubs effectively resonates with the Carlsson-Wall et al (2016) observation of multiple logics at work in these entities.

A distinctly different approach to football research by accountants is evident in Cooper and Lapsley (2021) in which they evaluate a football community which fought for decades over an unjust treatment of their fans. However, to date, Cooper and Lapsley (2021) is the sole article on the social context of football. The present article is focussed on extending the discussion of social context in the accounting literature.

RESEARCH DESIGN

This study is a case study investigation (Stake,1995) of Edinburgh and its football clubs. This research is a form of participant observation in which the author lived in the city included in this study. The author attended home matches at all three of the home grounds of Edinburgh’s senior football teams. This approach was influenced by the idea of shadowing key phenomena (Czarniawska,2007) to offer critical reflections on emergent activities. The selection of this case study setting is based on the theoretical perspective adopted (Van Thiel, 2014, p. 90).

As highlighted in the theory section, the names of entities such as cities and football clubs are fundamental attributes of identity (Gray, 2016, p.119). A football club with the same name of its hosting city can forge identity. Yet Edinburgh is characterized by the existence of three senior football clubs where the most successful clubs do not have the name of the city in their name: FC Edinburgh (formerly City of Edinburgh FC), Heart of Midlothian FC and Hibernian FC. These clubs have distinct followings and traditions as Table1 shows.

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The presence of multiple clubs makes Edinburgh a distinctive example for the analysis of football cities. This study follows the mode of case study research by gaining insights from multiple sources. These include interviews with key actors within city management and within the football clubs, documents and media reports, and observations of fans behaviour. This research had 23 semi-directed interviews with elected council members, city managers, journalists, club management and club supporters and supporters of other sports (see Table 2).

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A list of questions was prepared tackling the concepts of the city, the urban mosaic and identity. Interviews took place within the investigated institutions (i.e., football club offices, city offices or supporters fan club) to observe actors in their everyday settings and complement interviews with insights from direct observations. A second source of data includes documents and media reports; publicly available documents from these study settings such as strategic reports or annual reports, confidential documents provided by the organisations in this study, and a guided tour of football club museums. These documents have been accessed from the web or obtained during face-to-face interviews. They played a dual role: to support the preparation of the interview and gain further insights from face-to-face meetings. In any consideration of the relationship of Edinburgh’s football clubs to the city, it is important to note that all three of these football clubs are limited companies: private sector entities which do not have close legal or financial relationships with the city, with the specific exception of the stadium rented from the city by FC Edinburgh. It is also notable that Hearts FC are now owned by their supporters in a remarkable exercise of democratic ownership (Adams, et al. 2022). This means that the impact of the city on the main clubs and the impact of the principal clubs on the city itself are most likely to be somewhat tenuous.

RESULTS

In these findings, this paper’s three research questions are addressed. In turn, there is a discussion of (1) the urban mosaic, (2) the calculable city, and (3) the identity relationships of Edinburgh football fans.

(1) The Urban Mosaic

In this section we address research question 1:

RQ 1: Can Edinburgh be regarded as a city mosaic (and what are the implications for the city’s football teams)?

The city of Edinburgh is depicted as an Urban mosaic in Figure 1. It is a sketch by the author of this paper. As a sketch, Figure 1 is an artistic impression – a collage of the built environment, which reveals the city’s complexity. This figure gives the reader a rapid impression of the range of cultural attractions in this city. This is a sketch which portrays cultural and sporting venues and architecture of historic interest in this city. On the top right of this sketch is Easter Road, the home of Hibernian FC. The dotted lines indicate a residential district which is not an enclosed enclave. On the left-hand side of the sketch there
is Gorgie, the home of Hearts of Midlothian. Again, this residential area has dotted lines to indicate a more open residential area than first envisaged by Timms (1975). Other residential areas not in Figure 1 include the medieval Old Town which has been gentrified for decades; the 18th century New Town which is a residential district which is populated by wealthy people given property prices in that area and which may attract upwardly mobile citizens; on the top left we have Murrayfield, a residential district which has the nation’s rugby stadium, another affluent area which may attract the upwardly mobile. All these districts may house supporters of Hearts or Hibernian, but their supporters may have links with their traditional residential areas with a scattering of supporters across the area and in outlying suburbs and smaller towns. This geographical spread has been attributed to high property prices in Edinburgh (Campbell, 2022).

The identification of many football supporters is evident from the match day experiences at both Hibernian FC and Hearts FC when large crowds of football fans converge on the stadiums of their favourite clubs, often by bus. They walk with fellow supporters through local streets towards their club’s stadium. This phenomenon has been witnessed by this author in both these areas of the city. At Edinburgh City FC (now FC Edinburgh) there is no comparable rush on public transport. Their ground is a shared athletic stadium which has ample free parking in its vicinity. There is also a good enough bus service to cater for the small numbers of their fans. However, the pull of football attracts each clubs’ fans from across the city and beyond. While the original locations may still contain significant numbers of supporters of these clubs the shifting mosaic recognises the flow of fans across physical boundaries to support their teams. The accessibility of different parts of the city by public transport and the wider spread of car ownership makes it feasible for this scattering of football support across the city and beyond. After the matches there is an exodus of fans heading for home by car, bus, or tram. Many of these fans may head for drinks at public houses near their football grounds or in the city centre to celebrate success or drink their sorrows away.

There are similar mass movements of rugby fans attending internationals at Murrayfield stadium. Before the internationals, fans from disparate origins converge on the stadium by car or public transport. Many of them will have pre-match drinks in the city centre and walk to the game. When the game is over, large numbers of fans walk the road back to the city centre as the local public transport services tend to be overwhelmed by the sheer numbers of fans exiting the stadium at the same time. These fans tend to return to the city centre for celebrations which may last well into the night. This writer has attended rugby internationals and walked back into the city – the overwhelming impression of these fans must be that they are not in a football city.

All the other items on this sketch - the historic buildings, the museums and art galleries, the theatres and conference venues, the competing sports of rugby, athletics and swimming and the wide-open spaces of Princes St Gardens and the Botanic Gardens may be seen as mere physical artefacts of this city. But these locations offer interactions for citizens which compete with more traditional activities such as football. Interviewee EM2 from the City Council stated that in the U.K. tourists headed for London first and to Edinburgh second. However, he said these visitors did not come to the city to watch the city’s football teams. In his view these tourists came to see the city’s historic buildings or to attend its famous festivals. So, an estimated 2.4 million visitors came to the city to take part in its 2022
Christmas Festival (Ferguson, 2023). This is reaffirmed by the book by Daiches (2004) for visitors to Edinburgh – it makes no mention of football or sport of any kind. A more recent example of this preoccupation with Edinburgh buildings is Edinburgh Castle being considered the most striking landmark in the UK (Mair, 2022) and this is the kind of publicity which attracts tourists to Edinburgh. This city contrasts markedly with cities with a single football club and fewer historical buildings, festivals, and sporting activities.

The urban sociologist McCrone (2022) offers a more critical perspective on the city and its offerings to citizens and visitors. He observes that the multitude of festivals (The Edinburgh International Festival, the Fringe, the Tattoo, Film, Science, Jazz and Blues, Art, Book, Storytelling, Mela and the Winter Festivals) are the living embodiment of contemporary Edinburgh. While acknowledging the dominance of Edinburgh’s architectural history, McCrone (2022) is critical of the capital projects undertaken by the City Fathers in their efforts to contribute to the city’s history (Czarniawska, 2002; Jones and Svejenova (2017). This criticism applies particularly to the Edinburgh Trams project which has had significant cost overruns and is still not complete after years of work (McCrone, 2022, p.224). In his book on Edinburgh, McCrone also discusses social status in the city. McCrone (2022, p.140) invokes the familiar question of What school did you go to? to comment on the significance of the profusion of fee-paying schools in the city. McCrone (2022,p.269) links school education to sport. He argues that sport can be read off as a class indicator, with rugby for the middle classes (fee-paying schools and FP teams like Heriot’s, Watsonians, Academicals) and football for the working classes. In his analysis, he comments that the football of Hearts and Hibs is not about West of Scotland sectarianism but merely about pub bragging rights. In Edinburgh, football is a sideshow. This city mosaic places boundaries on the significance of football. In this regard, when asking a senior member of the current city administration about football, this elected official (EC3) was dismissive – “I have no interest in football” he said. The shortest interview in this project, but significant because it confirmed the marginal status of Edinburgh’s football clubs in this city.

(2) The Calculable City

In this section we address the following research question:

RQ 2: Can Edinburgh be regarded as a calculable city (and what are the implications for the city’s football teams)?

In the discussion of previous literature on the calculable city, it was noted that Edinburgh was identified as an example of this phenomenon (Lapsley et al.2010). In his study of Edinburgh, McCrone (2022,pp 272-273) accords with this view. Mc Crone (2022,p.272) observed that citizens may regard their city as a collection of physical assets, buildings and infrastructure, but they are in essence financial numbers in the calculable city, in which assets are ‘sliced and diced’, and fitted with numerical values. McCrone (2022,p.272) identifies the city management practices of value for money studies, efficiency audits, benchmarking for
most efficient practices and target setting for accountability. In his analysis, McCrone (2022, p.273) cites Newman (2014, p.3294) on the continual pressures on local government to be more business-like: 

“Local governments have been constituted as self-governing economic actors, as responsible political and managerial subjects, as good partners, as reflexive and flexible business leaders, as competitive entities constituted through performance discourse and as ‘delivery agents’ within a centralised system of governing in which there is little room for discretion”.

McCrone (2022, p.273) alludes to the way NPM practices have been rebadged as ‘modernisation’ (Hyndman and Lapsley,2016;Bergstrom and Lapsley,2017; Lapsley,2022). McCrone ( 2022,p.273) comments on the New Labour Governments, and successor governments ‘being obsessed with audit and ‘NPM-style number games’. He cites Bergstrom and Lapsley (2027,p.19) :

“Modernisation is a never-ending process where politicians and civil servants chase the perfect way to organise the public sector and its services. The perfect is illusive, alas, and so the Sisyphus work must go on”. 

The city managers of Edinburgh have embraced this drive for ‘efficiency and effectiveness’ and describe opponents of modernisation as dinosaurs (McCrone, 2022,p.273). In McCrone’s (2022) analysis, the Edinburgh city managers have adopted NPM calculative practices wholesale and continue with them, even when they are not working.

In 2010, one driver of that categorisation of Edinburgh as a calculable city was its £40 million budget deficit (Lapsley et al.,2010) which made the city management focus on an efficiency drive to identify cost savings and expenditures which could be cut or reduced in its efforts to balance its books. One consequence of this situation was the primacy given to accounting calculations and practices over the aspirations of city planners and visionaries. However, in 2022, this city is facing yet another budget deficit. This time, its projected budget deficit is £80million and once again the city management is embarking on an efficiency drive to identify cuts in proposed expenditure (Turvill, 2022). The city has formed working groups of elected members liaising with city officials looking for value for money targets. This scenario indicates the calculable city still applies to Edinburgh.

In this discussion of the calculable city, the idea of hard and soft NPM (Lapsley, 2023) is also deployed to offer a more nuanced understanding of the significance of calculation in this city. The above circumstance of a projected deficit of £80million at Edinburgh represents the hardest of NPM situations. However, Lapsley (2023) reflects on Hard NPM (as expressed by specific calculative practices) but it also extends the discussion of NPM to examine Soft NPM - the mimicry of private sector business practices but which goes beyond calculative practices to include softer forms of business techniques, such as branding. Branding has been described as a business practice which is penetrating many aspects of everyday living (Kornberger, 2010;Kornberger and Carter, 2010; Bertilsson et al., 2022). Indeed, the city of Edinburgh has experimented with branding the city.

These pressures of NPM practices and technologies are shaping cities in which calculative practice (or ‘urbanistics’) construct the visualisation and performance of the city as multidimensional, by incorporating measures of citizen happiness, of the quality of air, the
economic opportunities of the city and the fabric of city infrastructure (Lapsley, Miller and Panozzo, 2010). It has been argued that the emergence of the calculable city is best captured in the proliferation of city league tables (Kornberger and Carter, 2010). League tables originated in the 19th century in organised football to enable rigorous and definitive measures of sporting performance (Kornberger and Carter, 2010, p. 345). The ubiquitous league tables and city rankings seek to impose order by engaging city strategists and city managers in casting the city as a brand, which shapes city performance within the narrowly defined parameters of city league tables(Kornberger and Carter, 2010, p. 345).

An indication of the significance of football in the city can be gleaned from this city’s branding activities which make no explicit mention of football. The City of Edinburgh has many potential claims for inclusion in a branding strategy. However, football never features as an important activity for this form of city identity building. In 2003, the Scottish Government awarded the City of Edinburgh almost £1million to develop a city brand. The brand adopted was Edinburgh: Inspiring Capital. There is no mention of football. This brand was abandoned in 2007 because of lack of impact. Edinburgh then adopted the brand of Festival City. This rebranding of the city places festivals at the heart of city marketing. This positioning recognises Edinburgh’s festivals as the most internationally successful part of this city’s offering. Again, there is no space for football. The success of Edinburgh’s festivals has been attributed to modern branding (McCrone, 2022, p.82). While the city has made no attempt to incorporate Hearts FC or Hibernian FC in any of its branding attempts, the same can be said of these football clubs. Hibernian FC have adopted the Persevere, the sailing ship, which is the emblem of the port of Leith, Hibernian’s hometown, as their emblem. Hearts FC have the Heart and Soul of Edinburgh as their brand.

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

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

However, Edinburgh City FC has an obscure history. It competes in the third tier of professional football in Scotland, Scottish League 1, after a recent promotion. However, its sporting success is overshadowed by the success of its city rivals, Hearts FC and Hibernian FC, both of which compete in the Scottish Premier League and both of which have won domestic honours (see table 1). Currently, Edinburgh City has crowds at home games of c.350 supporters. The club acknowledges that this is a modest level of support. But it has an expansion plan based on becoming the second team for all football supporters in the city. Specifically, the club offers concessionary prices for season ticket holders of Hearts FC and Hibernian FC. As one of these teams will be playing an away match every other week, there is a sizeable group of football fans who may be interested in watching Edinburgh City FC play.

The Edinburgh City club historian observed that the club is a reincarnation. The original Edinburgh City FC were wound up in 1955, when the city council refused to renew the lease
of City Park, their home ground. The current Edinburgh City FC was reformed in 1986. It has relied on the city allowing it to use the city owned Meadowbank Athletics Stadium. However, this stadium has been modernised by the city. The stadium is multipurpose. The part of the city management which has responsibility for culture and leisure has a Chair who has no interest in football. In a justification of the expenditure on culture and leisure as part of the city’s budget, and in a discussion of the planned modernisation of Meadowbank stadium, the Chair of the city’s Culture and Leisure Committee identified numerous activities, but football was never mentioned (Wilson, 2018). Worse still, Edinburgh City FC have had little involvement in the planning of the modernised stadium. Indeed, the city plans for the modernised stadium had an adverse impact on Edinburgh City FC. Specifically, the city planned to restrict the capacity of the seating area in the modernised stadium from 2000 to 499. A capacity below 500 seats means the city administration will incur a lower level of costs for manned ground maintenance. Edinburgh City FC protested to the city administration. However, they are perplexed by dealing with a city administration which appears to have no knowledge of, or interest in, football. Despite its focus on soft NPM such as branding itself on the city, it has made no impact on city management. Indeed, this is a negative impact of hard NPM on a small city football club which has been working hard to identify with the city, but which has had its aspirations brushed aside by a city administration preoccupied with efficiency and effectiveness. The outcome has been the demise of the Edinburgh City FC club name and its branding based on the city. In the summer of 2022, Edinburgh City FC changed its name to FC Edinburgh. It formed a business link with Hibernian FC (McPartin,2022). In this arrangement, FC Edinburgh hosts the Hibernian FC Ladies team which did not have a ground to play on. Also, Hibernian FC has undertaken to give promising young Hibernian players to FC Edinburgh on loan. This formal arrangement is for five years, in the first instance.

In any consideration of the relationship of Edinburgh’s football clubs to the city, it is important to note that these football clubs are limited companies: private sector entities with no close legal or financial relationships with the city, with the specific exception of the stadium rented from the city by FC Edinburgh. This means the impact of the city on the main clubs and the impact of the principal clubs on the city itself are somewhat tenuous. Those interviewed were asked about the importance of a successful Hibernian or Hearts team to the city, replied that one successful team gave a ‘buzz’ or lift to football supporters in the city.

The main response when asked about the growing tendency for league tables being published on all aspects of city life (Hellstrom and Lapsley, 2016), those interviewed were rather critical of city league tables. There was a universal comment that these might be of interest to some, but not all. When asked to compare the calculative practice of city league tables to football league tables, there was a view that football league tables were more robust and had more credibility. The best critique came from the national journalist:

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

The above observation underlines the role of football in this city. It is important to the competing tribes of supporters at Hearts and Hibernian, but the lack of outright success of the city clubs makes this city more inward looking from a football perspective.

(3) City Football Identities: Club Identity as Single, Dual and Possibly Multiple

This section examines the complexity of identity regarding football clubs, their football fans, and their host city. This evidence offers evidence of shifting identities, dual identities (at the individual and organisational levels) and multiple identities at the individual level. These outcomes resonate with the observations of Nevzlin (2019) and Coulmas (2019) and contrast with the accounting researchers’ preoccupation with single, stable identities such as those in Argento and Van Helden, 2022; Parker and Warren, 2017; Kastberg and Siverbo, 2016; Goretzki, Messner, 2018. This discussion addresses research question 3:

RQ 3: Do Edinburgh football fans identify with the city of Edinburgh?

In interviews with the Chairs of both Hearts and Hibernian, both referred to the ‘league within a league’. This is a reference to the four Premier League games between these clubs every season. While Hearts and Hibernian both have their own organisational identities, with these two teams as city rivals these clubs are also locked in a dual identity, in which both clubs need each other as part of a rivalry which dates to their establishment in the late 19th century. Hearts and Hibs were formed in 1874 and 1875 respectively. Both clubs compete for the title in the Premier League but their games against each other assume an overwhelming significance. The competition between Hearts and Hibs is like a separate competition. This impacts on supporters too, because while the supporters of each team want their team to be more successful, they do not want their opponents to have a disastrous season and be relegated. This has happened in recent seasons where both Hearts and Hibernian have been relegated and with these teams playing in different leagues, the old rivalry, the ‘league within a league’, was missed by both clubs and their supporters. The supporters are also part of this complex identity relationship in which they support their own team but recognise the importance of beating their city rivals in the ‘league within a league’. In this case study there is therefore a discussion of both Hearts of Midlothian FC and Hibernian FC together. The cases of Hearts FC and Hibernian FC resonate with the observations of Meyer and Geschiere (1999). These are the football clubs of local communities, places of refuge and solidarity for their supporters in a city which has other preoccupations than football and which is indifferent to its football teams – except committed fans who identify with their local teams.

The nature of the competition between Hearts FC and Hibernian FC is described as an intense rivalry. One fan likened their relationship to two tribes from different parts of the same city. The interviewees said there may be a small number of supporters on each side who are motivated by an intense dislike bordering on hatred, but this tension is not regarded as anything like as severe as the hostility of supporters towards each other in Glasgow (Mc Crone, 2022, p269) and the supporters of Hearts and Hibernian take pride in that. It is
interesting to note the nature of this friendly rivalry between these supporters. For example, supporter HIBS1 likes to relax in the evening in his local public house. He said that all his drinking friends are Hearts supporters. There are often strong family traditions which influence the selection of which team to support. For example, HRTS1 was taken to his first match by his father. He said the match was a Hearts: Hibernian match and the atmosphere was intense. HRTS1 remembered the practice at that time was for supporters to change sides at halftime and he saw some supporters from different sides taking a punch at each other. He was very young and found that frightening. Also, supporter HRTS2 remembers going to his first match with his parents (both Hearts supporters) when he was four years old, and his mother lifted him over the turnstile. This was a longstanding tradition in Scottish football grounds in which youngsters got into the match free. He was small, so he could not see the match. But the atmosphere was so exciting he became a Hearts supporter. However, HIBS2 had a very different experience. All his family are supporters of Hearts. At school his friends were supporters of Hibernian. One day he was invited to see a Scottish Cup semi-final between Hibernian and Celtic. He enjoyed the match so much he became a Hibernian supporter. In yet another interesting example of identity duality, the elected politician (EM1) who is a Hearts supporter used to watch Hibernian play at home when Hearts had an away match. He enjoyed watching both teams. But then his friends said he had to make his mind up. So, he researched his family history and found his English grandfather supported an English team with team colours like Hearts. He became a Hearts supporter. Another local politician’s (EM2) father supports Hearts, but his local school friends were Hibernian, so he became a Hibernian supporter. Perhaps the most remarkable case is that of the Chair of Hearts FC whose family were all Hibernian supporters, but who married a Hearts supporter. Her daughter became a Hearts supporter and persuaded her mother to watch Hearts and she then became a Hearts supporter. This analysis is neither exhaustive nor definitive, but it explains the state of friendly rivalry between these two teams which cuts across many families in the city. It seems that the outright enmity of Glasgow football fans is not found in Edinburgh because football fans can have Hearts and Hibernian supporters in the same family.

This rivalry between the supporters of these teams is often depicted as ‘banter’ - the exchange of remarks which tease their opponents, but in a very good-natured way. A major feature of this banter is the recent performances when these teams meet. In the 4th round of the 2017/18 Scottish Cup, Hearts beat Hibernian 1-0 at their home ground, Tynecastle stadium. This was after 7 consecutive games when they could not beat Hibernian. The Manager of Hearts FC said the Hearts victory was ‘the restoration of the natural order’ (Anderson, 2018) This angered the Hibernian manager. The following day, the Hearts manager said he ‘was just joking’. The Hibernian manager said he was not amused. This exchange was the cue for banter across the city.

In part, this banter derives from how the rival fans identify with their club. The Hearts FC have a strapline or brand which declares them to be The Heart and Soul of Edinburgh. The Hearts fans who were interviewed liked this and said it was an accurate portrayal of their club. The supporters of Hibernian thought this branding was pretentious and hilarious. The principal means of branding by Hearts FC and Hibernian FC are their colours and their club badges. The maroon and white of Hearts and their distinctive heart shaped badge which is based on the mosaic at the site of the Old Tolbooth in the city centre. The Hibernians are
green and white, with the ship The Persevere, the symbol of the port of Leith where Hibernians originated. This branding is focussed on their own supporters.

Hearts supporters are proud that their team has achieved more top-class trophies than Hibernian. They see themselves as the ‘big team’ in Edinburgh. They like to look down on Hibernian as the lesser team. One of the biggest manifestations of this was the failure of Hibernian to win the Scottish Cup for 114 years. This was rectified in 2016 but was a longstanding source of teasing by Hearts supporters. The Hibernian supporters cultivate an entirely different identity for themselves. The ground of Hibernian FC is Easter Road in Leith, which used to be a separate town from Edinburgh. It was formed by a catholic priest in 1875 to give an opportunity for the youth of the Irish community to engage in sport. An example of the enduring nature of this connection is given by HIBS5, a supporter who attended his local Roman Catholic school and played football for his school team. He was proud to be a choirboy and altar boy in his local Roman Catholic Church. One day his big brother said to him:

“It’s time.

Time for what? said HIBS5

Time to see a proper football team”.

That Saturday HIBS5 big brother took him to Easter Rd to see Hibernian beat Kilmarnock FC. And that was HIBS5 as a lifelong Hibernian Supporter.

From these origins there is a view within the Hibernian community that they are the outsiders in the city and Hearts and their supporters are the establishment team in the city. The Hibernian supporters also depict their team as playing the more stylish football. The signing of the world-famous George Best in his later years is cited by EM2 as a signal of Hibernian FCs commitment to stylish football. In the view of Hibernian fans, Hearts are a more physical and less entertaining side. Finally, the Hibernian supporters like to point to the high number of famous supporters they have, saying this shows that their club is the ‘coolest’ football club in the city. An example of this would be their supporter, Sir Andy Murray, the UKs famous tennis player.

The above examples are powerful examples of citizens who identify with their clubs – single identities which may reflect changed allegiances. In addition to the ‘league within a league’ duality there is other evidence of dual and multiple identities. In table 2, we identify two rugby supporters. In Scotland, the national team is at the apex of Scottish rugby, followed by two regional teams which compete with European teams and below this a whole range of clubs including former pupils and local communities in 5 leagues. Rugby Supporter 1 works with a professional practice in the city. He also has support roles in the coaching structure of both the national team and Edinburgh RFC. However, in 2016 when Hibernian FC won the Scottish Cup, his son’s primary school headmistress, an avid Hibernian Supporter, invited the club to bring the Scottish Cup to the school. When this rugby supporter’s son saw the cup, he wanted to see the team play and asked his dad to take him to Easter Rd. And both he and his son became Hibernian supporters. Rugby Supporter2 is a teacher at one of Edinburgh’s most famous fee-paying schools – Watsons. The pupils at this school engage in all manner of sporting activity, but they prefer rugby. Their main team is Watsonian’s FP, a highly
successful rugby team with a superb ground. This team has had many players capped by Scotland. This schoolteacher is a committed supporter of Watsonians FP. But the colour of Watson’s school blazer is maroon. This is the colour of Heart of Midlothian FC and this teacher said he and many staff and pupils at the school were also followers of Hearts.

In table 2, we also identify one interviewee as the complete Edinburgh Citizen. This is a case of multiple identities. John came to Edinburgh to study at Edinburgh University. He came from the North of Scotland, where the local sport was shinty, which he had played at his local school. When he arrived at Edinburgh University, he signed up to play for the university’s shinty team. In Edinburgh he enjoyed watching Hibernian FC and Hearts FC as a student. At that time these teams played in Edinburgh on alternate Saturdays, John enjoyed watching both teams. John also became a rugby fan. He loved going to rugby internationals. As a young student, he enjoyed going to Festival Fringe programmes, especially the comedy shows. After John graduated, he joined a professional practice and continued to work and live in the city. He continued to follow both Hibernian FC and Hearts FC and watch Scotland rugby internationals when he could. John continued to support festivals in Edinburgh but developed an interest in the International Festival with its theatre, ballet, and opera. John describes himself as an adopted son of Edinburgh. But he has multiple identities with a range of city activities - sports, theatre, culture- the Complete Edinburgh Citizen. These examples are illustrative rather than definitive. Indeed, McCrone (2022, p.271) described Edinburgh as Scotland’s cosmopolitan city, which suggests there may be other dual or multiple identity holders in the city.

CONCLUSION

This study contributes to the debate on whether there is a Soccer Society by a case study of the city of Edinburgh and its football teams. There is now an emerging field of accounting research on football, but with the notable exception of Cooper and Lapsley (2021) this research did not examine the context of their studies. This contribution recognises the significance of context in shaping investigation sites. This study draws on the concept of the city mosaic (Timms, 1975, Davies, 1980, McCrone, 2022) from urban sociology. This concept is relevant for future accounting research.

Second, this study draws on the idea of the calculable city (Lapsley, Miller and Panozzo, 2010), which identified Edinburgh as a calculable city. Recent research underlines the importance of calculative practice in cities (Ahrens and Ferry, 2015, Argento et al., 2019 and McCrone, 2022) confirms that Edinburgh remains a calculable city – an accounting concept which is pertinent to future accounting research on cities.

Third, this study used identity to examine Edinburgh’s football clubs and their supporters to examine whether there is a Soccer Society. There is considerable prior accounting research which uses identity as a theoretical frame (for example, Argento and Van Helden, 2022; Parker and Warren, 2017; Kastberg and Siverbo, 2016; Goretzki, Messner, 2018). However, these studies used the idea of stable, single identities, but this study addresses the idea of single, dual and multiple and unstable identities (Nevzlin, 2019; Coulmas 2019), which is highly pertinent for future accounting research on identities.
The key findings of this study are presented, next:

RQ 1: Edinburgh is a complex city which merits the description of a city mosaic (McCrone, 2022). Edinburgh is associated with a whole variety of events and attributes including Royal visits, the Scottish Parliament, festivals, distinctive architecture, and popular and highbrow culture. This city mosaic highlights a setting of intense competition between different forms of art and leisure. Ultimately the sheer complexity of the city mosaic undermines the significance of football in this city. For a city rich in culture and history, the presence of Edinburgh’s football teams are regarded as something of a sideshow (McCrone, 2022).

RQ 2: There is no doubt over Edinburgh’s classification as a calculable city. This was observed when this phenomenon was first introduced to the literature by Lapsley, Miller and Panozzo (2010) and was reaffirmed by McCrone’s (2022) study of Edinburgh. In 2010, Edinburgh had a budget deficit of £40 million which compelled the city managers to go on an efficiency drive for cost savings. In 2022, the city faces an £80 million budget deficit and continues to have its efficiency drive. Within city management, the presence of Edinburgh’s football clubs is ignored by city managers. By drawing concepts of hard (calculative practice) and soft (business practices such as branding) NPM (Lapsley 2023), this paper shows how football has been ignored in city branding. The major Edinburgh clubs have not been affected by the calculable city. But the smallest senior club, FC Edinburgh, has been affected. After years of branding itself as Edinburgh City it too was disregarded by city managers. Most directly, in planning the modernisation of Meadowbank Athletic Stadium, the city demolished its 2000-seater grandstand for spectators and replaced it with a stand for 499 fans which was considered more cost effective. City of Edinburgh FC were incensed: they had ambitious plans and needed a bigger stand. In July 2022, this club abandoned its marketing strategy to be the team of the city of Edinburgh, changed their name to FC Edinburgh and became a feeder club for Hibernian.

RQ 3: In relation to RQ3, for supporters of Hearts and Hibernia their individual identity is forged by being a member of a social group – the supporter club (Berger and Luckman, 1971; Kenny et al., 2011). In football there is a close relationship between individual identity and collective identity. While the supporters may also identify with their city, that identification does not shape city identity. A major factor in the tenuous relationship between football clubs, football supporters and the city identity relate to the nature of Edinburgh’s identity. As discussed in relation to RQ1 this city is a multifaceted phenomenon. Therefore, the identity of this city is shaped by its context- in this case the complexity of the city mosaic. However, within the supporters there were examples of dual and multiple identities. Perhaps the most significant duality was between Hearts and Hibernian. Within the Premiership, there is a ‘league within a league’ between these city teams. To be the top city team in these four matches is a badge of honour. The duality of a ‘league within a league’ is recognised by both clubs and their supporters, some of whom exhibit dual identities in their sporting preferences.

A Research Agenda

These findings raise numerous issues for future accounting research. Are there other city mosaics in which football is overshadowed by the host city’s other culture? Are there small industrial cities or towns with single football teams which exhibit the characteristics of a Soccer Society? Are there cities or towns in which city managers work closely with football communities fostering a Soccer Society? Are there cities where the Calculable City is muted,
and city managers reach out to football clubs? Do different forms of ownership such as non-profit organisations work more closely with city managers to enable a Soccer Society? Is the social status of football aligned with working class citizens or is it more widely appreciated in other societal settings, thereby enabling a Soccer Society? Is the configuration depicted for Edinburgh unique to this city or is it replicated elsewhere?

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Table 1 Case study details

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<th>Hibernian FC</th>
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Table 2. Schedule of Interviews.

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<td>City representatives</td>
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<td>- Elected Member 2 (EM2)</td>
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<td>- Elected Member 3 (EM3)</td>
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| Journalists | National  
| Local |
|---|---|
| Supporters | EDINBURGH CITY  
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| HEARTS FC | Supporter 1(HRTS1)  
| Supporter 2(HRTS2)  
| Supporter 3(HRTS3)  
| Supporter 4 (HRTS 4)  
| Supporter 5 (HRTS 5) |
| HIBERNIAN FC | Supporter 1 (HIBS1)  
| Supporter 2 (HIBS 2)  
| Supporter 3 (HIBS 3)  
| Supporter 4 (HIBS 4)  
| Supporter 5 (HIBS 5) |
| Rugby Supporter | Rugby Supporter 1 - Edinburgh RFC  
| Rugby Supporter 2 - Watsonians FP |
| The Complete Edinburgh Citizen | A multiple sports activity enthusiast. |
| TOTAL | 23 interviews |
Figure 1 Edinburgh as a City Mosaic