Vulgate accountability – insights from the field of football

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With football, by contrast, there can be outbreaks of angry populism, as supporters revolt against the corporate fat cats who muscle in on their clubs; but for the most part football these days is the opium of the people, not to speak of their crack cocaine. Its icon is the impeccably Tory, slavishly conformist Beckham. The Reds are no longer the Bolsheviks. Nobody serious about political change can shirk the fact that the game has to be abolished. And any political outfit that tried it on would have about as much chance of power as the chief executive of BP has in taking over from Oprah Winfrey.

Eagleton, 2010

This paper is concerned with a significant cultural form – football. It considers accountability in football and uses the recent take-over of Manchester United football club by Malcolm Glazer in order to highlight some of the accountability issues which are at stake on the field. Accordingly it concentrates on English football. The cultural importance of football in England is highly significant. Football is the national sport of and aggregate attendance at Premier League matches in 2007/08 was 13,736,623 (All Parliamentary Football Group, 2009). If there is any field where there is a huge desire for information, control and accountability, it is the field of football. Unlike any other field, the fans desire is almost overwhelming. Having such intensely interested participants makes the field of football an interesting case for considering what accountability means and how it operates in practice.

The everyday use of the word “accountability” increased dramatically in the late 20th and early 21st century. This paper considers this in terms of what Bourdieu and Wacquant (2001) describe as a “new vocabulary” or planetary vulgate. This new vocabulary includes such words as “globablisation”, “exclusion”, “minority” and “new economy”. While “accountability” was not on Bourdieu and Wacquant’s list of words, this paper will argue, following Bourdieu and Wacquant (2001), that “accountability” should count as one of the words whose “effects are all the more powerful and pernicious in that it is promoted not only by the partisans of the neoliberal revolution who, under cover of ‘modernization’, intend to remake the world by sweeping away the social and economic conquests of a century of social struggles, henceforth depicted as so many archaisms and obstacles to the emergent new order, but also by cultural producers (researchers, writers and artists) and left-wing activists, the vast majority of whom still think of themselves as progressives.”

Drawing on Bourdieu’s insights we set out what we describe as “vulgate” accountability, which is a

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1 http://www.guardian.co.uk/commentisfree/2010/jun/15/football-socialism-crack-cocaine-people
2 In the US, football is called soccer
3 Therefore this is meant with no disrespect to other nationalities.
4 The Vulgate is a Latin edition or translation of the Bible by Saint Jerome at the end of the fourth century. The signifier vulgate has come to mean the common speech of a people; the vernacular or a widely accepted text or version of a work.
specific form of accountability developed in the business sector and transplanted into the state sector and has since taken on multiple meanings such that it lacks political force.

This paper draws insights from the theoretical perspectives of Pierre Bourdieu and Jacques Lacan. Lacan portrays social actors as “decentred subjects” to whom vulgate versions of accountability presents actors with delusions of mastery and control while at the same time rendering other actors individualised and stressed and the whole of society flailing with a concept which promises much and delivers nothing. Bourdieu’s concept of a field is used in order to set a boundary around English football. Bourdieu conceptualized a field as a social arena in which people manoeuvre and struggle in pursuit of desirable resources. Those who are most likely to come out on top in a particular field will possess the requisite forms of capital. On the field of football, for example, those who are likely to reach the highest echelons have high embodied cultural capital -- the are the football players and managers who are highly skilled. Of course, those with high economic capital can also reach the top of the field by buying cultural capital. Participants on fields suffer from what Bourdieu described as illusio. For Bourdieu, illusio means to be involved, “taken in the game” and to admit a special social game (like football) has sense, its stakes are important and worthy of being pursued (Bourdieu, 19925; Garrigou, 2006).

The paper is structured as follows. The next section sets out what it considers to be two important moments in the late 20th century embrace of the word accountability to gesture towards possible underpinnings for society’s embrace of the word. The following section discusses the theoretical word of Lacan and Bourdieu and the fusion and differences between the two. It is argued that although they come from different academic fields, each is concerned with the constitution of subjects, and each sees the search for recognition as a significant factor in this. Next, the paper turns to the insights which psychoanalytic theory can add to our understanding of demands for accountability and transparency on organisational actors. Finally we turn to our study of English football and the Glazer takeover of Manchester United. We use the study to discuss three different elements of accountability in so far as they impact on the field of football. At the end we offer some conclusions and potential ways forward.

The vulgate form of accountability

The term accountability is used increasingly in many different ways. A simple search of the term accountability in Nexis showed an increase in the use of the word by over 1,000% in the press (see

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5 Bourdieu and Wacquant, Reponses, 92 (author’s translation).
While it is beyond the scope of the paper to discuss the genesis of the word accountability, we see two movements which have impacted on our late 20th century embrace and reconstitution of the word. The first of these is the apparent success of a management consultant model designed to control divisional (decentralised) performance. John Roberts suggests that McKinsey & Company (management consultants) set up a very basic divisional control model in which divisions had to produce a 20% return each year or else the division would be closed and the CEO lose their job. The terminology used in this arrangement was that the divisions’ CEOs were rendered accountable to the head office. Contemporaneous with the “success” of the McKinsey accountability-model, the state had become fixated on such private model exemplars (see Pallot, 2003 for a description of this in the New Zealand context). This led to the second movement in which governments began to use performance measures within their own bureaucratic structures. Western nation states also paid for the services of management consultants including McKinseys and on their advice embraced this business model of “accountability” in which organisations could be rendered accountable by the production of a few clear performance measures (eg 20% return). By using this form of “accountability” Government Ministers could “render their departments accountable” by requiring the production of performance metrics which could be used to demonstrate the managerial prowess of the individual minister and demonstrate his/her accountability to the general public. Perhaps more importantly, government departments and parts of the state sector could be privatized on the basis that the newly privatized organizations, could be as accountable as the state sector, through the production of the same performance metrics as their state counterparts (Catchpowle et al, 2005; Cole and Cooper, 2005, 2006; Cooper and Taylor, 2005).

Thus the term accountability became increasingly common in discourses concerning public sector reform (see for example Corderley et al, 2010; Gendron et al 2001; Jacobs, 2000; Pallot, 2003; Pashang, 2003; Steccolini, 2004; Mulgan, 2000). Dubnick, 2002 p.21, argues that its manipulation as a term of rhetoric and ‘reform’ has resulted in the concept being sapped of “its meaning and value as an important term of governance.” The use “McKinsey” style accountability has been at the forefront of public sector reform internationally in spite of the fact that it does not have an equivalent in other European languages. The problem of “incommensurability”, where a lack of common language inhibits easy translation of the word across contexts and cultures (Dubnick, 2002 p.4) has not impeded its progress as the standard bearer for neo-liberal reforms.

Accountability became a kind of cure-all for the problems associated with managing complex environments (Dubnick, 2002 p.5) or at least of giving the appearance of doing so. Barton (2006)
suggests that a journeyman definition of accountability would consist of “accounting for, reporting on, explaining and justifying activities and accepting responsibility for the outcomes” (p 257). While it is socially constructed, in a certain political, social and economic era, “accountability” has become “reified” - we treat it as something objective (Sinclair, 1995). There is a wealth of literature which suggests that managerial forms of accountability do not render the public sector accountable in any meaningful sense. When it comes to government or business accountability to citizens, there has been a subtle shift from the McKinsey model, in that while citizens might be given performance metrics, there is very little that they can do if they are unhappy about them. But that does not mean that “accountability” per se can be so easily dismissed. It serves the interests of the state and capital it also impacts upon organisational actors in profound ways and can distort organisational performance. This “individual” aspect of accountability is the concern of writers who take a more social constructivist, psychoanalytic approach to accountability. Such writers base their work on an understanding that accountability and account giving are part of what it is to be a “rational individual” (Douglas 1992). The next section draws upon the work of Bourdieu and Lacan, to set out the theoretical underpinnings for a psychoanalytic approach to accountability.

Bourdieu, Lacan and the recognition of the Other.

This paper takes an unusual theoretical perspective through its use and fusion of the theoretical concepts of Pierre Bourdieu and Jacques Lacan. Steinmetz (2006) argues that although Bourdieu is frequently seen as a theorist who will have no truck with Freudian psychoanalytic theory (on which much of Lacan’s work was based), he seemed to recognise in the last decade of his life that psychoanalysis was intrinsic to his own project (see also Witz, 2004). Steinmetz (2006) points out that Bourdieu, describes sociology and psychoanalysis as different, complementary approaches to the same object-

This is not the place to question the relation between the mode of exploring subjectivity proposed here and that practiced by psychoanalysis. But, at the very least, it is necessary to guard against thinking of these relationships as alternatives to each other. Sociology does not claim to substitute its mode of explanation for that of psychoanalysis; it is concerned only to construct differently certain givens that psychoanalysis also takes as its object....

(Bourdieu, 1999, cited in Steinmetz, 2006, p446)

Lacan posits a useful model for the process by which the amorphic, desire-driven human infant is socialised to assume its adult role and be able to recognise others, although the Lacanian conception of Western subjects is an uncomfortable one (Lacan, 1975, 1977, 1994). In total contradiction to the traditional agency theoretic, Lacan sets out a case that people are insecure, anxious, desiring,
contradictory, socially constructed subjects whose prime desires are for security through recognition and the feeling of control. Lacan explains how people are constituted as “decentred/split” subjects by building upon the work of Freud and setting out overlapping phases of childhood development. These phases are when the child acquires language and when a child recognises that it is separate from its mother -- the mirror stage.

On acquiring language, children learn more than simple “words for things” (signifiers with direct association to referents). Signifiers are linked the referents through signifieds or concepts (Saussure, 1959). So for example, when a child learns the word “friend”, this word commonly connotes “a good person”, “someone that we know”, “can trust” and so on. Moreover, the child also learns certain culturally specific “rules” about friends, how they should be treated differently from strangers and so on. Lacan describes the acquisition of language as internalising the Symbolic Order. Lacan’s Symbolic Order is the way in which societies are regulated by a series of signs, roles, and rituals which have meaning only in relation to each other, forming recognizable codes and expressed in language. The Symbolic phase of development is important for the functioning of society. Society functions more smoothly (if unfairly) as long as we all abide by and understand the rules. But at the same time as the child unconsciously internalises these sets of rules of language and behaviours s/he is produced by them at the level of the unconscious.

Thus, on acquiring language, we “accept” a Symbolic Order which is already in place. This means that we are not intentional subjects in control of our own destiny. We cannot decide rationally and independently what is “good” and what isn’t, because on acquiring language we accept a Symbolic Order which is already in place. In this sense we are not in total control. For this reason, Lacan sets out a case that one of our primary drives to regain our sense of control.

Bourdieu’s theory too depends upon the internalization and embodiment of hierarchical social relations. Thus Bourdieu’s theory of subject formation closely tracks Lacan’s incorporation into the Symbolic Order (Steinmetz, 2006). Bourdieu saw that mental structures are reinforced by the objective structures. The relationship between mental and objective structures is not totally arbitrary in Bourdieu’s work. Bourdieu takes a class/power perspective in which the point of view of the dominant groups is imposed as the universal point of view (Mahar et al, 1990). To Bourdieu, our mental structures are strictly controlled by preconceived thematics which to a large extent are imposed by a broadly defined state (Cooper and Coulson, forthcoming). In Bourdieu’s work mental structures (or symbolic orders) are reinforced by social structures.
A corresponding ego-splitting process to that which occurs on the acquisition of the Symbolic Order happens during the "mirror stage". Desire arrives at the time when an infant is separated from its mother. The Mother is the first embodiment of the Other for the child and so synonymous with it. The child learns language from the mother and thus acquires her attitudes, rules and assumptions, in other words the whole Other of the Mother. Contained within the signifiers learned by the child is the desire of the mother which has been created in turn by the signifiers s/he has inherited. The desire of the mother as representative of the Other structures the desire of the child. She is the primary identification for the child. Identification for Lacan is the process whereby the Subject assumes the underlying structure of another. This identification with many Others continues through life. But the mother is the first and as such “Primary identification ... occurs on the basis of the mother’s omnipotence [and] makes the satisfaction of needs dependent upon the signifying apparatus” (Lacan cited in Bailly 2009 p.68). In this primary identification, the Mother is omnipotent and because the child identifies so strongly with her, the child assumes it too is omnipotent.

But the mother absents herself – often by necessity – from the child. The Mother does not respond to the child’s demand therefore there is a realisation that the ‘omnipotent’ Mother is in fact beyond the child’s control. At times the Mother refuses to respond to the baby’s demands and this causes anxiety. But this is commensurate with desire. Through her ‘absence’ the child realises that the mother at times pursues her own desires. The child then learns to desire this Other – which is not the Mother – through absence. The only thing the child can see that takes the Mother’s attention away is the Name of the Father. For Lacan this need not be an actual Father but a representation – her other role in life such as a job. The absence which causes the child’s anxiety at the same time brings about its desire for the Other. “Desire begins to take shape in the margin in which demand is torn from need, this margin being the one that demand – whose appeal can be unconditional only with respect to the Other – opens up in the guise of the possible gap need many give rise to here, because it has no universal satisfaction (this is called ‘anxiety’) (Lacan, 1977 cited in Bailly, 2009 p. 126). There can be no satisfaction of need, there is desire and there is anxiety and the two are always connected. For Lacan, the object cause of desire is also the object of anxiety. The Other is transmitted in language and as the child will come across many Others, the individual’s desire is moulded and structured by the desires of those she identifies with.

But the primary identification is with the m(other). However in the mirror stage, the child/Subject is the active mind which produces a concept of itself as the other in the mirror but it cannot know itself (Bailly 2010). This stage of separation from the (m)other occurs when through watching itself in a mirror, the child is able to experience "in play the relation between the movements assumed in the
image and the reflected environment, and between this virtual complex and the reality it replicates - the child’s own body, and the persons and things around him” (Lacan, 1977, p 1). This need not be a literal reflection in a mirror but can be the image or even the voice of another human being, perhaps the mother or carer (Silverman, 1988; Steinmetz, 2006). In other words, at the mirror stage “the child is alienated from itself by its identification with its mirror image – a false object onto which it can transfer all the signifiers with which it builds the fiction of its ego. The dialectic created by the dualities of Subject [the I] and ego allows the formation of the concepts that can and do attract symbolisation. The ‘small other perceived in the Mirror Stage is the idea of self’ to which signifiers may attach” (Bailly, 2009, p 71). I am “I” but then become ‘me’ through the other – or even ‘she’ as the initially disassociates from this ego seen in the mirror as she incorporates what “she” then becomes. Just as the infant of the mirror stage misrecognises (or is oblivious to) its unified and in physical control of itself, so the speaking subject in the symbolic order misrecognises itself (or is oblivious to) its utterance as one and assumes that it is the author of meaning (Weedon, 1987).

In an accountability context, Roberts (1991, 2001, 2009) argues that the distinction between self and other(s) emerges out of a process of seeing and being seen. In “taking over” the attitudes of others towards herself, partly through the acquisition of language, the child discovers not only herself but is introduced to the beliefs, values, rules and injunctions that structure social life. Our awareness of self develops simultaneously with our awareness of the world and our relation to others. Our awareness of self develops simultaneously with our awareness of the world and our relation to others. So others’ “reflections” are very important to humans. For us humans it is hard not to identify – not to keep losing ourselves in the images the world offers us.

Lacan's anxious human subject, with its imaginary relations and its empty core, imprinted by the world through language, is far from the notion of true self-identity and the autonomous, intentional human subject of agency theory (Duchen, 1986). Our ultimate desire is confirmation of selfhood and the need to feel in control. There are many ways in which we attempt to confirm self-hood, including, making those around us into "mirrors" by pleasing them, and through reflection by association with brand names and so on. In Lacanian psychoanalysis desire surmounts and wholly dominates over the supposedly "basic" needs of the organism. In the end, nothing can ever truly satisfy (this) desire because no amount of recognition from others can confirm ones selfhood and we can never be totally in control. Lacan fixes the root of this problem, not biologically, but in our Western society, which places great emphasis on the private individual. This unsatisfied desire in Western culture is likely to provoke aggression, dissatisfaction, destruction and alienation. The desire for recognition and confirmation drives toward negativity and destruction. The self is not
constructed once and for all but is constantly being remade. Many theorists (Berger and Luckman, 1967; Foucault, 1979 and so on) argue that the “self” is socially produced and reproduced in the routines of everyday interaction (Roberts, 1991).

When Bourdieu addresses the genesis of subjects suited to operate competitively in social fields, he discusses the transition from self-love (the state prior to the acquisition of language) to a quite other object of investment, one that inculcates the durable disposition to invest in the social game. Bourdieu locates the motor shift in this process in the “search for recognition” (Steinmetz, 2006).

Absorbed in the love of others, the child can only discover others, as such on condition that he discovers himself as a “subject” for whom there are “objects” whose particularity is that they can take him as their “object”. In fact, he is continuously led to take the point of view of others on himself, to adopt their point of view so as to discover and evaluate in advance how he will be seen and defined by them. His being is being-perceived, condemned to be defined as it “really” is by the perceptions of others... Symbolic capital enables forms of domination which imply dependence on those who can be dominated by it, since it only exists through the esteem, recognition, belief, credit and confidence of others...

(Bourdieu, 1997, p 166, cited in Steimetz, 2006, p 455)

The interesting question here is whether or not all actors on a field depend on recognition from all others regardless of whether this is the recognition from a person of superior or inferior status. Hegel, for example, would posit reciprocity or universality in the search for recognition. But does one feel the same sense of recognition (for example) from those of a lower status? In other words, does Bourdieu’s concept of symbolic capital require a universalization of the desire for recognition to/from each of the players in a social field equally? In football terms would Wayne Rooney feel the same sense of reflection if, one of the fans told him that he had played particularly well in a game, as if, (say) Eric Cantona (an elite peer) said the same thing? Or would Rooney prefer all of the Manchester United fans at Old Trafford to cheer him off the pitch in preference to a positive comment from Cantona? And would the situation be different again if Alex Fergusson (Rooney’s manager) expressed pleasure at Rooney’s play in the game? Clearly there is a difference between Rooney’s boss and another highly talented player in that Fergusson has the power to exclude Rooney from the team and so there is a power dimension to this relationship. Lacan’s theory of the Symbolic Order sets out the psychofoundations which permit the operation of the Bourdieu’s fields and govern the production of subject equipped to operate on those fields. The subject’s entry into the Symbolic Order explains the desire to have one’s cultural capital recognised as well as the recognition by others of that capital (as wonderful or terrible) (Steinmetz, 2006). The Symbolic

7 A contemporary Manchester United player
8 An ex-player with recognised high cultural capital – a genuine feel for the game
Order (and symbolic capital) sets out the hierarchical positions of actors on a field and thus we would argue that some reflections are more highly valued than others.

In summary, in this section we posit a characterisation of people as “decentred” human subjects for whom the loss of selfhood and control is the ultimate fear and the confirmation of selfhood and control is the ultimate desire (Cooper, 1992). We have further discussed if it important who serves as a “reflector”, a point to which we will return at the end of this paper. The accounting literature which has drawn upon psychoanalysis to explain how the particular form of “managerial” accountability has produced unexpected and pathological consequences in organisational settings will be discussed in the next section.

**Accountability and psychoanalytic insights**

There are perhaps two fairly distinct academic literatures which are concerned with accountability. The first, with which this paper has much agreement, broadly argues that accounting (or the provision of information) is not accountability. This group is more social constructivist in nature and tend towards more psychoanalytic conceptions of accountability in which social actors recognise that their actions impact on others. Work in this arena’s dominant concern is with the adverse impacts of the “McKinsey/managerial/hierarchical” form of accountability on individuals within organisations and consequently on organisational performance. The second dominant group, albeit unconsciously accepting the vulgate version of the term, conflates the provision of accounts (in their various forms) with accountability. This is the case, for example, with many of those who call for organisations to be made more accountable through the production of (for example) government reports and various forms of performance metrics like Key performance measures, and perhaps social and environmental accounts. Organisations are called upon to be more socially accountable, yet as Douglas (1987, p. 9) states that while legal theory endows organisations with fictive personality it does not presume they have an emotional bias. In other words, from a psychoanalytic perspective, organisations cannot be accountable – only organisational actors can.

Roberts (1991), draws upon the work of various writers who consider the mirror stage of development (for example Mead, 1934 and Merleau-Ponty, 1962). To Roberts (1991),

Accountability represents the attitudes of others towards us, and in this way both addresses and immediately confirms us. To be held accountable hence sharpens and clarifies our sense of self, and provides focus within the stream of experiencing. Accountability does not however, depend upon the perpetual presence of others towards us, so that accountability
also becomes a process internal to the “self” in the surveillance of the “me” by “I”. (Roberts, 1991, p358)

The recognition that our actions have consequences on others is surely important in any cultural setting. It has been argued that it is “the adhesive that binds social systems together” (Tetlock 1985). The literature which takes a more psychoanalytic perspective suggests that problems arise when performance metrics (like output measures) at work are seen as some kind of ideal which can be grasped as an authoritative recognition of our existence. I am my results and I find my own value reflected in them (Roberts, 1991). It is not surprising that organizational actors carefully manage the ways in which they are rendered visible to distant others. As Tsoukas (1997, p 838) puts it - “management becomes tantamount to keeping up appearances, and fighting shadows: managing via league tables leads to managing the league tables themselves.”

In an audit setting Power (1997) suggests two possible outcomes for organisations which use managerial accountability through performance metrics. Firstly, there is what Power (1997) describes as decoupling. This is where output measures are managed in such a way as to project the appearance of control externally while leaving actual operational efficiency untouched. Secondly, performance measures can colonize an organization and “penetrate deep into organizational practices”. Colonization brings the real danger that the “imposition of audit and related measures of audited performance leads to the opposite of what was intended” (Power, 1997, p 98).

Thus performance metrics can impact negatively on organisational performance. On an individual level, performance measures can make individuals feel isolated and frustrated. Lacan (1975) would describe this as the “alienation of self.” This is where individuals aggressively berate themselves for failing to meet ideals. In some people, this creates the need to find others upon whom I can project all that is bad or inadequate in order to protect and preserve my own sense of perfection. Hood (2007) has explored various forms of transparency and how these interact with “blame avoidance” as a force that underlies much of political and institutional practice.

So accountability frequently arouses both longings for love and acceptance and parallel fears of being attacked and turned upon, and I would argue that it is this emotional edge to accountability that gives it its force. There is something of an emotional short circuit at work in accountability such that the present comes to be imbued with these earlier emotional resonances. (Roberts, 1990)

Douglas (1992) writes that “accountability” is written into our make-up. We expect to be held accountable and therefore we seek approval (Douglas, 1992 p. 132). We cannot exist without addressing and being addressed by the Other (Butler, 2001 p 25). Consequently individuals are driven by a need to find approval and status (Frink & Ferris 1998). Everyone wants to feel good
about themselves as well as having others hold a good opinion of them. So to be deemed willing to be held accountable for our actions is one way of achieving this (Douglas 1992). In Western culture, individuals construct a sense of themselves as accountable (Sinclair, 1995, p. 220). But what it means to be accountable is socially constructed and the prevalent vulgate definitions of accountability based on economic expediency and efficiency have come to dominate (Pallot 2003, Blakely, 2003, Mellet 2002, Nath et al 2002, Modell 2004). Yet while we are all “enmeshed in an elaborating web of accountability” it remains elusive (Sinclair, 1995).

Merleau-Ponty would argue that when we “don’t have a word for it,” it is not because language is inadequate, but that the thought is not fully formed; it is incomplete (Marcoulatos 2001). The word “accountability” which began as a spoken word; an utterance which expressed emotional essence to an encounter with the world; has, through time and frequent misuse or deviation, lost track of that original character. Consequently it can now act as a cover or veil for incomplete thoughts. The word “accountability” which began as a spoken word; an utterance which expressed emotional essence to an encounter with the world; has, through time and frequent misuse or deviation, lost track of that original character. Consequently it can now act as a cover or veil for incomplete thoughts. The notion or ‘mechanics’ of accountability in certain situations is not fully formed but the use of the word conceals these gaps or flaws (Merleau-Ponty, 1962).

What both governments and corporations have managed to achieve is a façade of accountability. They can claim to be accountable. But can the senior individuals in governments and large corporations really claim that the provision of glossy reports and performance metrics really equate to a genuine concern for the other? Do the citizens and customers of the world really feel recognised by the production of such information? And more important does vulgate accountability really render control to the populous?

Vulgate accountability is ill defined but is, in its various forms, the exact opposite of a psychoanalytic form of accountability in which individuals recognise that their activities impact on others. In the next section we turn to a field, the field of football, in which there is a massive amount of information produced by and for the participants on the field. Indeed the fan’s attachment to their teams means that they have an overwhelming desire to control what goes on. The popular press understand this desire and profit from it. The senior decision makers in clubs also understand this desire (and profit from it). But the corporate structure of the field means that fans have to struggle
extremely hard for even the smallest amount of genuine accountability in terms of being able to influence what goes on in terms of the field.

The English field of football

The English field of football is extremely competitive. All fields are sites of struggle but competitiveness has been built into the structure of the field of football in that it is hierarchically structured with various leagues and depending on the league, at the end of each season, at least one team is relegated and team(s) from the next lower division take their place. The league which dominates English football, the Premier League (Premiership), was formed as recently as 1992. On 20th February 1992, the 20 clubs in the top league of the Football League, resigned from that league and three months later the Premier League was established as a private company. Each of the 20 clubs in the Premiership own a share in the Premier League and at the summer AGM of the Premiership, each of the three relegated clubs\(^9\) transfer their ordinary share to the three promoted clubs. The reason for the 20-club breakaway was financial. The newly formed Premier League company was free to negotiate its own broadcasting and sponsorship agreements. This proved to be extremely lucrative for the clubs involved\(^{10}\). The initial deal with Sky TV was worth £191m over five years. The effect of the creation of a new league with its own broadcasting rights was profound. Before lucrative TV deals, the dominant income stream for clubs was ticket sales. If a club was relegated, it may have attracted less supporters to its games, and perhaps slightly lower ticket prices, but ticket revenues would not have fallen substantially. With the advent of TV revenue, relegated clubs would face reduced ticket revenues alongside the loss of the huge Premiership TV revenues. This means that relegation from the Premiership is financially horrific and this has become increasingly the case since the amount paid by TV companies has increased dramatically such that to televise matches from 2007 – 2010, Sky and Setanta paid the Premiership £1.7bn.

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\(^9\) In the English Premier League during the course of a season (from August to May), each club plays the others twice, once at their home stadium and once at that of their opponents. Teams receive three points for a win and one point for a draw. No points are awarded for a loss. At the end of each season, the club with the most points is crowned champion. The three lowest placed teams are relegated into the next lower league, the Football League Championship and the top two teams from the Championship, together with the winner of play-offs involving the third to sixth placed Championship clubs, are promoted in their place.

\(^{10}\) [http://www.premierleague.com/page/Home/0,,12306,00.html](http://www.premierleague.com/page/Home/0,,12306,00.html)
The teams in the Premiership are either private or public limited companies. In spite of huge TV revenues, each club was until recently heavily in debt, (see table 2) although their debts take various forms. Several clubs have bank loans, some have entered the bond market and issued securities secured on club assets, while others have soft loans from their owners with low or zero rates of interest. The Chelsea and Manchester City owners have recently written off their soft loans of £701m and £305m respectively\(^1\). Portsmouth (a club relegated from the Premiership in 2009/10) has gone into administration and it appears from their accounts that the clubs without super-rich benefactors are facing serious financial difficulties. As private or public companies, football clubs are subject to UK Company law. They are also subject to the specific rules of the field (although see Cooper and Joyce, 2009) which are set be a complex network of bodies including the Football Association Board (FA), the Football Regulatory Authority (FRA), the Premier League, the Union of European Football Associations (UEFA) and the Fédération Internationale de Football Association (FIFA).

The field of football has a strong homologous relation to the economic field since the major clubs are public or private companies, as is the Premier League Company. It would however, be inaccurate to equate the field of football to the economic field more generally. Two key features mark out the field of football. The first is the very specific form of cultural capital (football skill) which teams need in order to win matches, the second is the habitus and illusio of the field’s participants. As we will see the structure of the field in terms of revenue generation and cost of acquiring requisite cultural capital means that there is a growing (perhaps unbridgeable) divide between those at the top and the rest.

The first key feature of the field is the importance of cultural capital (skill). While fans may argue the merits of certain players, there is no doubt that players and managers with high cultural capital and a “feel for the game” make a difference to the results of the team (Bourdieu, 1990). Players with high cultural capital can command extremely high wages. For the majority of elite European football clubs, wages represent over 50% of turnover (see table 3).

Players’ wages have increased significantly since 1995 partly because of the “Bosman ruling”. This ruling came about as a result of three related court cases brought by Jean-Marc Bosman, a Belgian footballer in the Jupiler League in Belgium\(^2\). At the end of his contract with RFC Liege, Bosman

\(^1\) http://www.independent.co.uk/sport/football/premier-league/the-debt-league-how-much-do-clubs-owe-1912244.html

\(^2\) The ruling was made in a consolidation of three separate legal cases, Belgian Football Association v Jean-Marc Bosman; R.F.C. de Liège v Jean-Marc Bosman and others; and UEFA v Jean-Marc Bosman
wanted to move to Dunkerque, a French team. Dunkerque did not offer Liege a large enough transfer fee, so Liege refused to let Bosman move. Liege also reduced Bosman’s wages at this time. Bosman took his case to the European High Court where it was held that existing transfer rules were in breach of EU law on the free movement of workers between member states. Thus prior to the Bosman-ru ... a player could not leave unless his club agreed to let him go, even if he was out of contract. Bosman won his case in 1995 and since then players have been free to leave their clubs as soon as their contracts have expired. Transfer fees for out-of-contract players became illegal where a player was moving between one E.U. nation and another. Currently, only players still serving contracts with their teams can have transfer fees paid for them.

The Bosman ruling also brought another significant change in European football. Prior to the Bosman case, quota systems existed in many national leagues and also in the UEFA club competitions. The quota systems meant that only a limited number of foreign players could play in a particular match. For example, in the UEFA club competitions, only three foreign players (plus two ‘assimilated’ foreign players) could play for a team.

The implications of the Bosman case were far-reaching for football across Europe. It altered the structure of the field. In short, it gave the best players more power and thus higher remuneration. Out of contract players moving clubs could demand huge signing-on fees and salaries, on the basis that the club they were joining did not have to pay transfer fees. Moreover, clubs became powerless to stop their best players leaving at the end of their contracts. Players nearing the end of their contracts could demand significant salary increases for not leaving their clubs at the end of their contracts.

While in the era pre-Bosman, players could be treated very badly (in some senses akin to serfs), the Bosman-ruling adversely affected both relegated and smaller clubs relatively more than the large powerful ones. Bosman served to enhance the position of the clubs at the top of the field. The Bosman ruling in effect increased the fixed costs of clubs. To prevent their best players leaving, clubs began signing their key players to long-term and lucrative contracts. Relegated clubs which would lose significant revenues from television deals would have to manage these high fixed costs with substantially less income. It has been argued that the shock of losing TV revenues has forced clubs to sell their best and most highly paid players for less than they might otherwise to be able to in order to reduce their fixed costs.
Smaller clubs who pre-Bosman had developed the cultural capital of younger players and made money from them by selling them to larger clubs also lost out. Firstly they could not afford to sign longer contracts with players (especially young players) who may not fulfil their potential so the good players at smaller clubs often were able to move to a bigger club on a free transfer\textsuperscript{13}. The changes to the quota system for foreign players meant that the pool of money available to the big clubs was increasingly diverted to the pockets of out-of-contract foreign players and their agents\textsuperscript{14} rather than going on transfer fees to lower league teams. Overall, clubs have had to pay higher wages to players post-Bosman - and that meant that they have had to boost their revenues accordingly. In part this has been met by increases in the prices of tickets, but for larger clubs these wages have been met by television revenue and multi-millionaire “investors”.

In practice, the clubs which receive substantial TV income are the only ones who can afford to match the best players’ newly-inflated salaries. In the football season 2008/09 the wages paid by the five top European Leagues (England, France, Germany, Italy and Spain) increased by 6% to exceed €5 bn (Deloitte, 2010)\textsuperscript{15}. The wage bill of the English Premier League is £1.2bn (Deloitte, 2010).

In 2008/09 broadcasting was the biggest contributor to Premiership club revenues at 49% of total revenues (Deloitte 2010). Television revenue disproportionately favours the clubs at the top of the field. Indeed European club football is increasingly polarised in terms of television revenues. Europe’s 20 top revenue generating clubs earned over €3.9 bn in 2008/09, 25% of the entire European football market.

There are several factors at play in the unequal share of TV revenues. Whilst, as was set out earlier, Premiership clubs benefit significantly from TV revenue, this revenue is not spread equally across the teams within the Premiership. TV revenue diminishes according to league placing at the end of the season. A second major factor at play in the unequal allocation of TV revenues is that the select group of teams that are allowed to participate in a pan-European competition, “The UEFA Champions’ League” (in addition to these club’s other competitions) and thus receive significant additional television revenues. A second tier of European clubs participate in the less lucrative UEFA Europa League. But this competition too brings in additional TV revenues which other clubs cannot benefit from.

\textsuperscript{13} Although FIFA rules now provide for Training Compensation for Players under 23

\textsuperscript{14} Football agents too acquired more economic capital and became a stronger force in the field by touting their out of contract players to certain clubs.

\textsuperscript{15} Deloitte, Sport Business Group, Annual Review of Football Finance, 2010
The TV revenue spread is six times between the top and bottom club in the Premiership (Deloitte, 2010). The unequal distribution of TV revenues across Europe means that teams do not play on an even playing field. The significant extra revenue awarded to the top clubs mean that they can buy the best players, win the competitions that allow them to participate in the UEFA Champions and Europa Leagues, and thus receive more money, to buy even better players. The top clubs, it seem operate in a “victorious-cycle” such that the five major European leagues are each dominated by a few clubs. In England, since the creation of the Premiership, 18 years ago, while a total of 44 clubs have played at various times in the league, only four clubs have won the league (Manchester United 11, Arsenal 3, Chelsea 3, Blackburn Rovers 1).

Aside from unequal revenue for television, the field is also distorted by a few multi-millionaire investors who have poured significant amounts of money into certain clubs.

The combination of higher wages and television revenues (alongside multi-millionaire investors) concentrated in the hands of a few clubs makes the habitus of the field for clubs struggling to survive in the Premiership extremely difficult; paradoxically, it is perhaps as stressful for the teams which are struggling to remain at the top. Thus the specific form of cultural capital which enable clubs to reach the top of the field mark out the field of football as unique. Arguably however, the aspect of the field which makes it most unique is the fans. Football fans are not like “customers” of other businesses in the sense that they cannot move their business to a competitor. Fans who become totally disillusioned with their clubs are more likely to stop watching the game altogether (and to leave the field) than to switch to another club (Whelan, 1996).

Thus, the second key feature, the unique nature of the fans. While there are significant numbers of fans who participate on the field of football, it would be a mistake to see them as a homogeneous group (Kuper and Szymanski, 2010). Some are “genuinely faithful through thick-and-thin,” but some are more transient in nature. Kuper and Szymanski (2010) present studies into football attendees which explain the percentage of football fans who will buy a season ticket irrespective of how successful the club is and different types of volatile season ticket buyers.

A Social Issues Research Centre report, Football Passions (2008) set out what constitutes a football fan. From a Bourdiesian perspective, the report distinguishes participants on the field (“true” fans) from interested observers (mere spectators). Reflective of Bourdieu’s theoretical perspective, the

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16 The research carried out for this report involved 18 countries in Europe, reinforced by field work in six of the countries (Britain, France, Germany, Italy, Netherlands and Spain) which involved observation, recordings of heart rates at matches, interviews and in-depth discussions with fans, alongside telephone and internet interviews with fan. A pan-European poll of 2,000 fans was also conducted.
report states that to be a “true fan” requires the “living” experience of football\(^\text{17}\) – it is about being a participant (p 4). Bourdieu would describe the participants on the field of football as suffering from illusio. Garrigou, (2006, p 667) argues that-

> For some people standing outside a game, not involved in its proceedings and/or unfamiliar with its rules and customs, sport can be incomprehensible. This might be described as a complete absence of illusio, and in such a situation the game, and participants’ and spectators’ enthusiasm for it, looks quite odd. People who do not understand or who do not like football, for example, may describe it as just 22 people fighting over a pig’s bladder!

For the purposes of this paper, we characterize fans as those who are active participants on the field of football while recognizing that these are a heterogenous group.

Researchers working on the *Football Passions* report monitored the heart rate of fans at games. They discovered extreme emotional feelings at football games. Indeed such is the intensity of the experience of going to a match, that it was found that two thirds of fans have cried at football games. Banyard and Shevlin (2001) measured the level of psychological distress caused to supporters of a football team which was relegated from the English Premier League. They found that the impact of relegation is psychologically significant, likening it to post traumatic stress syndrome. Twenty five percent of all those who would describe themselves as a fan, said football was one of the most important things in their lives.\(^\text{18}\) Research has shown that through association with their team’s success, fans ‘bask in reflected glory.’ (Branscombe and Wann, 1991). If one accepts the Lacanian position that people are anxious subjects constantly desiring self reflection and recognition by others, it is not difficult to see why people wish to associate themselves with a football team which hold out the false promise of filling our empty cores with very powerful images. Fans emotional ties to their teams are very strong.

The Lacanian subject’s desire to control is also exemplified in the Football Passions report. Football fans described themselves as the “twelfth man” – as essential to the success of the team as the players and coaching staff. The fans believe that their actions during the game – the ritual chants, songs, banner waving and so on – motivate the team and intimidate opposition players and perhaps even influence referees’ decisions. They seem to genuinely believe that they must attend the game “to help the team win”, not just to observe the event. Pre and post-match rituals are important to fans and exemplify their need to feel in control. These rituals are more than just meeting before the game for a few drinks – they frequently involve wearing “lucky” clothes, singing certain songs.

\(^\text{17}\) For example, the report states that attending away games is an important ritual for fans involving a number of logistical and psychological challenges.

\(^\text{18}\) Sir Norman Chester Centre for Football Research, University of Leicester
getting up at a certain stage in the game to buy a pie and so on. Football also plays a key role in family life in much of Europe by linking the shared experience of family members across generations and creating a lasting sense of belonging and tradition. Football fans also demonstrate a considerable financial commitment (Social Issues Research Centre, 2008).

In this section we have argued that there are two unique aspects to the field of football. The first is financial/structural. The field is structured to be competitive, it is financially unequal in terms of the ability to acquire the requisite cultural capital to participate on the field and its dominant clubs take the corporate form. Partially for these reasons, the field is burdened with large financial debts. The second major aspect of the field is the fans. While fans can in no sense be considered to be a homogeneous group, they are marked out by their shared illusio. The fans’ passion for the game and their desire to be in control has led them to use the language of vulgate accountability. They demand both information and would like a say in the running of their clubs. We discuss the form which accountability takes in the field of football in the next section.

**Transparency and Accountability in Football**

It has been argued that in the mid 1980s football supporters began to demand a more active role in the running of their clubs (Whelan, 1996). The Football Supporters Association (FSA) was formed in 1985 with an aim of securing supporter representation at every level of the game. There are many other football supporters groups, for example, The Football Supporters Federation which hosts an annual Fans’ Parliament Conference, the Fans Network, the Soccer Fans Network and the Football Fans Census which was founded in England in 2002 to help make sure that fans were put in the heart of the game's decision-making processes by providing a communication channel between fans and decision makers through ongoing research, consultation and reports. Every premiership club will have several official and unofficial supporters clubs throughout the world.

The passionate desire to control and for reflection in their teams produces, on the part of fans, an insatiable demand for information (transparency) about their teams. The web is regularly used by fans through their discussion forums to demand accountability from senior figures at their clubs. In spite of the overwhelming amount of sources of information available to them, fans do not, on the whole, feel that clubs are transparent (nor respect their position as fans). Premiership clubs have their own web pages which contain information about all aspects of the club. These are updated regularly with several news items per day. The websites of the top clubs also have media streams containing daily “news programmes” and interviews with key figures in the club. Many of the (official and unofficial) supporters’ clubs also have sites which are frequently updated with news and
discussion pieces, these cites also contain discussion forums. Aligned to this there are a myriad of other websites (such as those of TV companies and major newspapers) which are regularly updated with the latest football “news”. The 44th most popular website in the world (the 6th most popular website in the UK) is the BBC sport/football webpage.19

Newspapers in the UK dedicate whole pages to football and TV station news broadcasts retain a permanent slot for sports news, which on the majority of occasions means football news. Historically newspapers were very important and the longest standing relationship of football clubs with any form of the media is with newspapers (Vamplew, 1988). In spite of the internet, newspapers are still significant (Crolley and Hand, 2002), indeed they have increased their coverage of football (Davies, 2005; Morrow, 2003). Aside from this there are two BBC radio station (5 live, and 5 Live Sports extra) which are mainly dedicated to sport and many other stations which have whole programmes in which listeners can call in and air their views on their teams.

Fans are also able to access the annual report and accounts of their clubs through Companies House or are sent these reports as shareholders of their clubs. Although a study by Morrow (2005) of narrative reporting in accounts of football clubs perhaps unsurprisingly found selectivity in disclosure and of image management. Morrow found that the narrative disclosure on several variables was highly skewed towards positive commentary, with the emphasis on good news such as improved television deals but with little or no prominence given to information such as disproportionate increases in wages and salary costs.

The FA, the governing body of English football’s document, Governance: A Guide for Football Clubs20, (2005), uses the term accountability -

Good governance (ie good leadership, direction and control) is essential for a football club to be managed effectively and to demonstrate accountability and transparency.

This is a good example of vulgate accountability. It doesn’t appear to mean very much. Moreover, the FA suggests that football clubs should be accountable but it doesn’t suggest that it should be accountable.

The fans’ desire for the provision of information and some kind of control over the decision makers and football’s governing bodies has been rhetorically supported by government ministers. Gerry

20 Prepared by The Football Association Limited with the assistance of Grant Thornton UK
Sutcliffe (the then Minister for sport), is reported as saying, “We want to see greater supporter representation in the running of football clubs and far greater accountability.” The New Labour government backed the creation of Supporters Direct, an initiative which gives advice and support to fans looking to get involved in the running of their clubs. The Supporters Direct mission statement states that:

Through establishing and developing supporters’ trusts, we aim is to bring about responsible, democratic representation at spectator sports clubs, and so help promote the highest standards of governance, accountability and embed those clubs deeper into their communities.

The All Party Football Group Inquiry Panel, report (2009), looking at what it described as “Transparency and Accountability”, stated that:

Any business worth its salt will have a strong, robust CSR programme which reflects their duties and responsibilities to their stakeholders. This is something that is evident throughout football, for example the Premier League requires each club to produce a customer charter which sets out its policy in relation to many aspects including supporters and stakeholders. It also requires these to be made available and they are easily accessible, generally published on club websites. They also have to provide the Premier League with an annual report on how their stated policies have been implemented and to what extent they have been achieved. (All Party Football Group Inquiry Panel, 2009, p 3)

Thus the “official” state version of accountability is in line with the vulgate accountability outlined earlier in the paper. In order to interrogate the practice of this form of managerial accountability on the field of football we concentrate on one of the world’s most famous clubs, Manchester United Football Club (MU).

The front page of the Manchester United Football Club Charter, reads as follows—

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**Club Charter, Policies & Survey Reports**

The first edition of the Club Charter was issued a few years ago when, in line with all other members of the FA Premier League we published a clear indication of what our policies were on a number of issues - namely our consultation processes, ticketing, membership benefits, community activities, merchandising, standards of staff conduct and our complaints procedure.

“I believe it is appropriate that we regularly review our Charter and the new edition will soon be available for you to download and read.”

“If you would prefer to receive a copy of the Charter and the Club’s policy statements via email, please send your name and address to enquiries@manutd.co.uk We will be happy to forward the documents to you.” David Gill

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21 Who

22 The All Party Football Group Inquiry Panel - English Football and its Governance - (April, 2009)

These documents and other information to fans can be considered to be the “informational” aspects of accountability to the fans. From a performative perspective compliance with their charter and policies could also be described as the accountability of the club towards its fans. In terms of sanctions of the fans towards the club, the Charter seems to be fairly impotent. In the next section, we consider an episode in the history of MU, which the majority of fans and the board tried to oppose in order to tests the limits of a vulgate form of accountability.

MU – brief history

Manchester United Football Club (the Red Devils) was formed in 1878. As many clubs at the time, it grew from a works team, in MU’s case from the Lancashire and Yorkshire Railway (L&YR) depot. At that time, it was called Newton Heath L&YR Football Club. The club became independent from the rail depot and joined The Football League’s Second Division as Newton Heath F C in 1892. The name was changed again in 1902 to Manchester United. The club suffered mixed fortunes over the years but, with the appointment of (Sir) Matt Busby as manager, the team nicknamed “the Busby Babes” were the first English football club to play in Europe in 1957. For many the club became embedded in the emotional psyche because of ‘the Munich air disaster’. The team plane crashed when attempting to take off in atrocious weather conditions after refuelling on the runway of Munich airport in February 1958. It resulted in twenty eight fatalities including the death of eight players. The consequent rallying and rebuilding of the team engendered great warmth of feeling towards the club as it encapsulated a particular post war zeitgeist. MU has since had many iconic players including Danny Blanchflower, David Beckham and the most charismatic of all, George Best. MU has grown to become one of the biggest, and arguably the most famous, football club in the world with a brand image which crosses borders and continents. Children in some of the remotest parts of the world will know of Manchester United. It became a public company in 1990 and was floated on the stock exchange in 1991. Things jogged along for over a decade but the potential havoc which floatation could cause to MU did not go without comment -- 'What will the board do to avoid a takeover?' Sir Roy Gardner was asked at his first MU annual general meeting in 2001. "There's no
need," came the reply. "Manchester United is a well-run plc, so there would be no point in a takeover." (Michie, 2005, p 26). As with any large club the press follow their activities as closely as possible. Table 4 sets out the growing interest in the press for stories about MU.

The Glazer takeover

In September and October 2003 press reports suggested that there was a battle for control and ownership of MU. A US citizen, Malcolm Glazer increased his shareholding to 8.9%, at the same time that BSkyB sold its 10% stake in the club to MU’s largest shareholders, JP McManus and John Magnier who held 23.2% of the shares (Wray and Hume, 2003). By December 2003, Glazer’s stake had risen to 14% (Treanor, 2003). As a public company, the board could do little about the ebb and flow of shareholders at this level. But the board would have been interested (if not concerned) at Glazer’s activities. It was reported that, David Gill, the Manchester United chief executive, confirmed that he had finally been granted an audience with Glazer in Florida. Gill reported back that, "It was a very useful and constructive dialogue. They subsequently indicated to us that they viewed Manchester United as a good investment, full stop. That is the situation," (Treanor, 2003).

By June 2004, Glazer’s stake had risen to 19.17%. This move encouraged much speculation about the intentions of Glazer, especially since it did not appear that he had enough money to make an outright bid for Manchester United (Pratley, 2004a). The intentions of Glazer became clearer in October 2004 when press reports stated that he was expected to try to persuade the Manchester United board to recommend a highly leveraged offer. Glazer hoped to secure the support of the board members in the face of stiff opposition from the club’s fans - many of whom are shareholders. Glazer needed the backing of the Manchester United board because he required access to crucial financial information to put together the financing for his deal. Without this information, Glazer would have been unable to convince banks to loan him the money for a take-over bid. Although, at this stage, the Glazer family had not publicly acknowledged their interest in the club or the price they were prepared to pay (Treanor and Taylor, 2004).

At this early stage in Glazer’s moves surrounding Manchester United, fans understood the problems which a leveraged buy-out23 would create for Manchester United. The intentions of Glazer needed to be clarified. A fans group called on David Gill to urge the Mergers and Acquisitions’ regulator to

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23 Leveraged buy outs mean money is borrowed to purchase the company in the hope that it will make sufficient profits to cover the interest payable on the initial loans. The core debt should then be refinanced at the earliest opportunity. The initial loan sum, plus a fixed amount of interest repaid from profits, should be paid off as soon as possible. Any investment should be harvested from selling the company within a three to five year holding period (Weston et al 2002).
impose a deadline on Glazer to make his intentions clear (Pratley, 2004b). The fans organised around two main protest groups, Shareholders United (later renamed the Manchester United Supporters Trust) and the Independent Manchester United Supporters Association. They planned a series of protests as far afield as the US where Glazer owned a NFL team, the Tampa Bay Buccaneers. Oliver Houston, a spokesman for the Shareholders United pressure group, which backed the protests, is reported as saying "United's team are famous for their policy that the best form of defence is attack, and that goes for the supporters too. This is not an ordinary company he is dealing with; this is people's lives. We will not sit back and allow this to happen and I've no doubt we will see extreme public demonstrations, not only in Manchester but in Florida too," (Taylor, 2004).

Supporters took their protests to the MU ground, Old Trafford, where two supporters were ejected when they tried to unveil a huge banner, United Not for Sale, in front of the directors' box. Vasco Wackrill, of the Independent Manchester United Supporters' Association, said, "We don't want our club to be the plaything of a single individual,"Glazer has been likened to a Roman Abramovich\textsuperscript{24} type figure, but he is having to borrow millions to fund his bid and is essentially mortgaging our future. We think it's inevitable that with him in charge there will be increased ticket prices and exploitation of the supporters. He is extremely unpopular with the Tampa Bay supporters and one way or another he will get the message that he is not wanted here." The campaigns against Glazer continue unabated. The MU supporters have instigated a campaign known as “Green and Gold” in reference to the original MU colours in 1878. Many MU fans now wear green and gold scarves as opposed to the modern day colours of red and white.

The rest of 2004 saw an elaborate pantomime being played out. The press reported that Glazer tried to appease the fans by announcing that Alex Ferguson (the manager) would be offered a long-term contract if his bid was successful (Rawling, 2004). The two largest MU shareholders, JP McManus and John Magnier, held enough shares (28.9%) to block Glazer’s take-over attempt unless Glazer could purchase 29% of the shares. Stock Exchange rules stated that shareholdings over 29% trigger an automatic take-over bid. Another millionaire, Keith Harris, a City banker and ardent MU supporter, pursued a plan to prevent Malcolm Glazer taking over the club by asking Japanese bank Nomura to help give the fans a greater say in any takeover battle (Treanor, 2004).

In November, JP Morgan, Glazer’s main financial backer, dropped him while Brunswick, Glazer’s public relations adviser, and Allen & Overy, his lawyers, also resigned. The reason given for this in the press was that Glazer, in a tempestuous shareholders meeting at Old Trafford, used his shares to vote three directors off of the board. JP McManus and John Magnier, did not vote and

\textsuperscript{24} The billionaire owner of Chelsea football club.
are understood to have resisted pleas from the United directors to break their usual stance of abstention and back the board instead. After an emergency meeting at Old Trafford the four remaining board members - Gill, Nick Humby, Ian Much and the chairman Sir Roy Gardner - issued a strongly worded statement in which they described themselves as "very disappointed" and effectively accused Glazer’s company of holding the club to ransom.

"It is important all shareholders know the background," the club stated. "On October 25 we announced the board had undertaken discussions with the Glazer family's advisers in relation to the potential capital structure and the outline business plan that would be used to support an offer.

"At that time, the board stated it would not support any offer and terminated discussions. Although the Glazer family were well aware of the board's position they continued to press for access to confidential information and made it clear that if they were not granted the ability to carry out due diligence they would vote against certain resolutions at the AGM."

(Pratley and Taylor, 2004, p 8)

In 2005, the whole saga began again. This time Glazer appeared with new bankers NM Rothschild and in February, Glazer made a formal transfer proposal to MU. (Pratley and Taylor, 2005). By May 2005, Glazer had won. He acquired 75% of the club through a leveraged buy-out which involved three tranches of investment. £265m of debt from JP Morgan, (secured against the stadium), £272m in equity from the Glazer family (mainly consisting of shares they already owned), and then £275m in the form of special preference shares (so called pay-in-kind or PIK loans) which were placed among a group of institutions – Citadel, Och-Ziff and Perry Capital (Pratley, 2005). The group of hedge-fund investors which provided the £275m attached special penalties to the loan. One was that these investors would win special rights over Glazer’s shareholding unless he paid them back in full – and with interest – by August 2010. The interest on this debt was more expensive than the going rate – up to 20% a year (Murphy, 2005). The directors of MU who had expressed concerns about the Glazer take-over received large windfall payments. The Chief Executive David Gill would receive a £1.7m windfall after the remuneration committee said that long-term payments could be given. This is on top of the cash that they would receive from selling shares to Michael Glazer (Tomlinson, 2005). Glazer’s three sons were placed on the MU board (Taylor, 2005)

A group of fan’s reaction to the take-over was to form a breakaway club, FC United. The FC United website states that FC United would have been set up without Glazer’s take-over. The take-over was
the catalyst, the final straw, but not the sole reason.25 Some fans vowed to boycott MU matches and products, and any products or services associated with the club.

Spiralling debt

While MU won the Premiership in 2007, its borrowings were at the highest level ever. A club which only a few years earlier had been totally free of debt had to service £663 with interest of £62m (Conn, 2007). The structure of this debt meant that Glazer was keen to refinance. In 2010 he pursued a £500 million ‘junk’26 bond issue. It was offered through MU Finance plc with a fixed interest rate of 9% which must be paid quarterly. The issue raised £504 million. It was raised in two tranches – £250m at 8.75% and $425m at 8.375%. The club says the funds will be used to pay off the £509.5m that United owe to four banks.27 Although the annual interest payment on the bonds is more than the interest paid in the previous financial year, the debt does not mature until 2017, which is also when the PIK notes are due for repayment28. The PIK loan is set to reach £267 million by the end of June 2011 and £310 million in 201229. The bonds were issued by Manchester United Finance Plc but Glazer does not guarantee the debt of MU Finance Plc. It relies on other companies within the MU group to do that.

Hidden in The small print of the 322 page bond prospectus was a provision for the Glazers to take £127m cash out of the club in 2011 (Conn and Gibson, 2010a). None of the Glazer family had appeared to take a salary from MU. But they have still taken millions from the club. The management fees, consultancy agreement and the £10m the six family members borrowed from United make a total of £22.9m paid to the family and their affiliated companies in the three and a half years since the take-over. In the same period, ticket prices have almost doubled (Conn, 2010).

Overall, the takeover is estimated to have cost MU £340m in cash. That comprises £220m in bank interest plus "early-repayment premiums" made when the borrowings were first refinanced in August 2006. A further £120m will have been incurred in fees paid to bankers, lawyers and other professionals - the fees for this bond issue are noted as £15m - plus £35m incurred by the club's

25 http://www.fc-utd.co.uk/history.php
26 ‘Junk’bonds mean the bonds are rated BB or lower. They are highly speculative and usually offer interest rates three or four percent above safe government bonds. This high rate of return is to compensate for their perceived high risk of default.
28 http://www.timesonline.co.uk/tol/sport/football/premier_league/manchester_united/article6997726.ece
29 http://www.eufootball.biz/finance/8560-manchester_united_owners_hit_loan_interest_hike.html
30 £70m out of MU’s cash reserves + £25m as a dividend + £23m (half of the MU profits) + £6 (for administration and management services) + £3m (in respect of services provided by directors, officers or employees of the companies the Glazer’s use to hold their MU shares)
interest rate hedging arrangements. On top of that, the "payments" have incurred interest payable of around £124m since the Glazers first borrowed the money to buy United (Conn and Gibson, 2010b).

The Glazer Assets
Meantime the family say the club is not for sale. Despite all the financial wheeling and dealing, the Glazers continued justification for ownership of MU is that they are successful entrepreneurs who are billionaires and hold more than £2 billion of assets. Yet many of the 64 shopping malls owned by the Glazers are suffering from negative equity where the debts due on a property outweigh the resale value of that property. Sixty three out of sixty four of those shopping malls owned by First Allied Corporation have mortgages. Twenty five of the shopping malls were remortgaged in the six months prior to the Glazers’ takeover of MU which is why some argue the ‘cash’ put up by the Glazers for the purchase of the club is simply debt from somewhere else. “Mortgage documents seen by the BBC show that the Glazers have borrowed £388m ($570m) against shopping malls and £66m ($95m) against their American National Football League team, the Tampa Bay Buccaneers”.

The Tampa Bay Buccaneers have mortgages approaching US $100 million. Added to that, banks in the USA have put twenty eight of the shopping malls owned by First Allied Corporation on a watch list, which means they are concerned about the loans. Four malls, in Ohio, New Mexico, Texas and Georgia have already gone bankrupt. When the debt owed by the Glazer family in the USA is added to the debt owed in the UK the total debt comes to £1.1 billion. Because of the debt, MU does not pay corporation tax. Arguably this has meant a loss of income in the form of taxes to HMRC so far of £80 million. The fans of MU are understandably concerned about the debt levels at the club.

In a bid to curb “the financial excesses that have brought a considerable number of clubs into difficulty in recent times [...] and safeguard the long-term health of European Football” UEFA plan to introduce Financial Fair Play rules in 2012/13. This will require clubs to comply with a break even principle where a club must not repeatedly spend more than it generates over a period of three

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31 http://www.timesonline.co.uk/tol/sport/football/article7138944.ece
32 http://www.bbc.co.uk/news/10237268
33 http://www.bbc.co.uk/news/10237268
34 http://www.bbc.co.uk/news/10237268
years. It means that at current levels three quarters of the English Premier league clubs will have to significantly reduce spending on players wages to comply with the rules.\(^{36}\)

Despite the insistence of the Glazers that the club is not for sale\(^{37}\) there have been repeated claims from the “Red Knights”, an group of business men, who assert they want to buy the Glazers out. However the bid has stalled as they “baulked” at the £1.5 billion valuation placed on the club by the Glazer family.\(^{38}\) Paul Marshall, one of the original Red Knights, argues that involving fans in the ownership of even the largest football clubs should make both social and commercial sense. The Red Knights have not finalised the structure they would put in place at Manchester United, but it would probably combine a membership scheme along the lines of Barcelona (where supporters pay €78 a year to take part in club elections) and a long-term plan to sell a minority stake in the club to a trust held by supporters. Marshall sees the yearning symbolised by green and gold as an untapped resource that could one day rival the spending power of the oligarchs.\(^{39}\) To put this madness into perspective, twenty years ago the current Chairman of Wigan FC considered buying a majority stake in MU for £11 million.\(^{40}\)

In this section we set out the key events surrounding the Glazer takeover of a financially sound, profitable football club, burdened it with significant debts, and non-one seemed able to do anything about it. Following from this we discuss the accountability issues raised by this case and in the field of football more generally.

**Making sense of accountability in football**

In this section we will discuss three different elements of accountability in so far as they impact of the field of football. Firstly, we will consider the role of corporate/managerial vulgate accountability especially in relation to the Glazer take-over of MU mainly from the perspective of the fans. We will then discuss the role of Malcolm Glazer and consider his accountability from a psychoanalytic perspective. Finally we will consider the key performance measurement systems in the field of football, the results and league table positions and how they impact upon the key players in the field.

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\(^{36}\) http://www.guardian.co.uk/football/2010/may/26/premier-league-uefa-financial-fair-play

\(^{37}\) http://www.timesonline.co.uk/tol/sport/football/article7138944.ece

\(^{38}\) http://business.timesonline.co.uk/tol/business/industry_sectors/leisure/article7140159.ece

\(^{39}\) http://action.joinmust.org/index.php/blog/entry/footbals-new-age-of-fan-power/

\(^{40}\) http://www.dailymail.co.uk/sport/football/article-1284528/Revealed-The-Glazer-familys-staggering-1-1billion-debt-stun-Manchester-United-fans.html
The MU take-over demonstrates the problems with vulgate accountability from a broader perspective. It seems clear that from a broadly legalistic corporate-accountability perspective, MU as a plc, have complied with their legal obligations. Moreover, they have satisfied the criteria set out in the All Party Football Group Inquiry Panel on transparency and accountability to fans. Yet, seemingly against the wishes of the MU Board, and the extremely passionate, intelligent and well organised fans, the Glazer takeover went ahead. The forms of corporate accountability gave no control at all to the fans to prevent the take over of their club. At least in the field of football, this suggests that while accountability may have come to mean control through the provision of information and the ability to sanction, in terms of corporate vulgate accountability, to the fans (the stakeholders), it is meaningless.

The key players were the MU board, the shareholders of MU, the regulators on the field of football, the government and Malcolm Glazer. Were any of these accountable to the fans?

The MU board, were arguably rendered impotent, before the take-over was anywhere near completion, when Glazer used his share holding of over 25% to vote off three directors from the board. While it is not possible to know how this would have impacted upon the remaining directors, theory would suggest that the fear of exclusion leads to a form of self-absorption; it forces one back to a concern with one’s own singular survival (see for example, Robert, 1991). Thus, the corporate form of MU enabled Glazer to discipline the board in a manner in which the individuals on the board would find it difficult to challenge him, even though he did not at that stage own a majority of the shares. Press reports suggested that the two other key shareholders in the take-over ordeal, JP McManus and John Magnier, did not exercise their power to vote on this issue and that McManus and Magnier were negotiating with Glazer to obtain the highest possible price for their shares. It was estimated that they earned between £80m and £90m for the sale of their shares (Bower, 2005). This raises the question as to whether or not McManus and Magnier could in any sense be described as being accountable to the fans. The press reports suggest not.

Arguably, Glazer’s takeover has been to the detriment of the field more generally and thus should have been of concern to the Football Association. Bower (2005) argues that the FA should, as regulators, have examined the Glazers’ background and their intentions and the fact that the club is

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41 Foucault talks of discipline’s effects in terms of the way it “compares, differentiates, hierarchizes, homogenizes, excludes.”
a public company should not prevent the regulator demanding satisfaction of certain standards to ensure the wellbeing of the whole game. Thus, he stated that

The real villains of football’s rot are the short-sighted and intellectually limited executives at the Football Association. Notorious for their blazers, passion for freebies and parochial outlook, the executives and members of the FA are amateurs, stubbornly loath to reform themselves. Unwilling to prevent corruption among agents, remove conflicts of interest among club owners and cure indiscipline among players, they have exposed themselves as worse than impotent.

(Bower, 2005, p 20)

Michie (2005) argues that government competition law is part of the problem. He argues that UK competition law is inadequate since it is based on the premise that only badly run companies will be under the threat of take-over, whereas in practice corporate raiders frequently target successful companies. Some of these raiders harm sound companies through LBOs. The Competition Commission, for whom the issue of public interest has been further downgraded, has said nothing. To Michie, the Glazer take-over flies in the face of recent progress, from the government’s 1997 Football Task Force to the launch of the Independent Football Commission (to deal with complaints from fans) and Supporters Direct (to promote supporters’ trusts). The government have paid lip-service to great fan involvement but have not changed the legal structures to prevent another Glazer take-over happening at another club.

Thus far we have argued that MU as a plc’s accountability to fans in the sense of giving the fans any kind of genuine say in the running of the club was a charade. Moreover, none of the other key players could be described as being accountable to the fans in the sense of the fans being able to sanction them or to control their activities. But what was the effect on Malcolm Glazer in terms of his self-reflection when he was constantly bombarded by criticism from the fans? The Lacanian insight here is that people who make it to the top may suffer from the “essentially mad conviction of being an autonomous sovereign individual.” Roberts (2001) argues that accountability is vital for the powerful personally as a process that keeps individuals sane by reminding them of their dependence on others and their own human limitations. But who is Glazer accountable to? As an individual subject unless he did not suffer from the conviction of being an autonomous sovereign individual who would serve to reflect Glazer? This question relates to the theoretical arguments set out in the beginning of this paper concerning whether or not all participants on a field can act as reflectors.

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42 Prof Michie was one of the first chairpersons of Shareholders United, formerly Shareholders United Against Murdoch, a not-for-profit organisation dedicated to promote fan ownership in Manchester United F.C.. They successfully thwarted Rupert Murdoch’s attempt to take over Manchester United. When his term as chair passed in 2004, Shareholders United had over 30,000 members and owned 1% of Manchester United. The organisation is now known as the Manchester United Supporters’ Trust.
Perhaps before discussing which field participants could reflect Glazer, it is necessary to discuss whether or not he a participant on the field of football. He attended matches and gave his sons senior positions at MU. Glazer is entitled to “sit like an emperor in the centre of Old Trafford's directors' box while millions of fans across the world cheer his team. Wherever he travels, he will be recognised as the owner of the world's most famous club. Finally, more than other club owners, he will be relentlessly pursued for pronouncements on all issues, enhancing his status as a sage” (Bower, 2005, p 20). Reflection indeed, even if not from the MU supporters. Thus it could be argued that Glazer is a participant on the field of football. However, he is also a participant on the economic field. While he must have felt extremely uncomfortable at the reaction of the fans (he appeared to make some small gestures seemingly towards trying to appease them); he ruthlessly pursued his ownership of the club. At the time of writing, this could perhaps be seen as a wise business decision which would attract recognition from others in the economic field. Moreover, as Bourdieu explains, our mental structures are reinforced by the objective structures in society. The objective structures are dominated by the field of economics such that the impact of bank managers and other large creditors are liable to dominate the mind of Glazer. He will be accountable to his bankers first and foremost.

Finally we turn to the overall impact of accountability and transparency on the decision makers in football clubs. The key performance measures for any club from a fans perspective are its results and its league table position. In some ways akin to stock prices, football fans judge their teams’ results against their competitors. Of course there is a complex network of activities that underpin these simple performance measures. Moreover, the results do not always accurately reflect the labours of the previous week’s training, the skill levels of the players and so on. The majority of participants on the field recognise this and thus avariciously hunt for and demand more finely grained information. It is for this reason that media outlets and the internet are full of and continually search for stories about the leading clubs. This is information is not, we argue, accountability.

However, the demand for accountability and the tyranny of the transparency of the league tables do impact upon the senior executives of clubs (most notable the chairmen) and on managers. For the chairmen of clubs and for club managers these simple performance measures serve as an easily definable target (ideal) on which they are judged (reflected). These targets have the potential to (and do) penetrate into the mentalities of chairmen and managers and can create what Power
(1997) calls altered “perceptions of significance.” Transparency begins to transform the subjectivity of those it renders visible (Roberts, 2009). I am my results and I find my own value reflected in them. In the glare of league tables and weekly results, managers and chairmen can become individualised. If the results are good, then all will be fine. But bad results could involve the turning of aggressive criticism back onto the self for failure to meet the ideal. This is frequently reinforced by the desire on the part of the fans for their teams to win. At the same time, the severity of self criticism can also create the need to find others upon who to project all that is bad or inadequate in order to protect and preserve a sense of perfection (see Hood, 2007). This may explain why good managers are dismissed following a series of unsatisfactory results. The glare of transparency may also go some way to explaining the financial state of the field. While it is certainly the case that the field is structured to tend towards oligopoly, the financial travails of clubs could be worsened by the pressure placed on chairmen by increasingly desperate managers who argue that this or that (too expensive) player is bound to make a difference. Many chairmen, who are also fans, are sorely tempted to “push the boat out” and buy an unaffordable “star” that will save the team from relegation and propel it up the league table.

In this section we have argued that with respect to the fans, they have little power in order for them to be able to hold any of the key players seriously to account. From a broader perspective accountability towards fans from the MU board, shareholders, FA, Government or from Glazer is toothless and fairly meaningless. This does not suggest that individual actors on the field of football are not impacted upon personally by the rhetoric of accountability.

**Conclusion and future prospects**

In this paper we have considered the term accountability from two very different perspectives. We have discussed the impact that a particular form of accountability can have on individuals. Alongside this we have considered what we describe as vulgate accountability and how this term is used to produce an information veil behind which companies can have a totally different face. More importantly, the corporate structures of society serve to maintain power in the hands of the wealthiest and this renders void any possibility of sanction or control.

The impact of simple performance measure on certain subjects on the field of football is that they are individualised and stressed. This can lead, for example, to club chairman placing the blame on others (for example their managers). Alex Ferguson is English football’s longest serving manager and
In all English football leagues there have been 969 sackings since he took charge of Manchester United in November 1986. In 2010, the League Managers Association revealed that football managers’ jobs on average last 1.4 years before they are sacked (Bird, 2010). This individualised pressure could be one of the drivers behind the high levels of debt in the Premiership and relatedly, the high wages and transfer fees which need to be paid to entice players to switch clubs.

For the average football fan, while accountability seems like a good idea, due to the structures of the field, in practice they have little power. The aims of the Independent Manchester United Supporters Trust recognise this, in their website, they state that they are striving “for a future in which the loyal supporters of Manchester United FC possess significant ownership in the club. Only by securing a meaningful ownership stake can we ensure -- permanently and irrevocably -- that the priorities are set straight. We aim for the day when the distinction between supporters and owners no longer exists.” This intelligent aim would involve dramatic changes on the field and one can only wonder at whether or not such changes would produce a genuine form of accountability which recognises the fans and gives them the power to change the club if it fails to do this. It is beyond the scope of the paper to discuss the likelihood of such changes given the significant vested interests on the field of football but perhaps such significant change would require something really radical on the part of the fans. Paradoxically, it could require them to absent themselves from the field until their voices are heard. Jonathan Michie (2005, p 26) makes a compelling case for this--

No doubt Leeds United fans will be lobbying the monetary policy committee to double interest rates so Glazer can't afford the payments, pushing Manchester United into administration. A large number of Manchester United fans would agree. If the only way of saving the club is to bankrupt the company, that would be a price well worth paying.

I started supporting United when I met my wife-to-be 18 years ago; she had been a season ticket holder in the 1970s when the club were playing in the second division. They were great days, she says - certainly better than the prospect of supporting Glazer & Sons.

So boycott the club’s sponsors so they abandon the deals. Don’t buy the merchandise. Hit the company’s profits so the debt repayments can’t be made. Then we supporters can pick up the pieces, take a controlling stake in the club and put the plc era behind us. Perhaps that will only come about through a financial meltdown. And that could result in another spell of second division football. Bring it on.

43 http://www.joinmust.org/about/ouraims.php
Could the supporters of MU (or any other team) really contemplate such a move? Profound progressive social change isn’t normally achieved without leadership, organisation and struggle. We would not describe this as accountability. Social change and holding people to account are not the same thing.
Table 1 – Annual Nexis hits for the word “accountability”

<table>
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<th>newspapers</th>
<th>newspapers %</th>
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Table 2

<table>
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<tr>
<th>Club</th>
<th>Turnover £m</th>
<th>Operating Profit/loss £m</th>
<th>Net Debt £m</th>
<th>Interest Payment £m</th>
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</thead>
<tbody>
<tr>
<td>Arsenal</td>
<td>312.3</td>
<td>58.8</td>
<td>297.0</td>
<td>16.6</td>
</tr>
<tr>
<td>Aston Villa</td>
<td>75.6</td>
<td>-13.1</td>
<td>72.3</td>
<td>5.7</td>
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<tr>
<td>Birmingham City</td>
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<td>13.7</td>
<td>12</td>
<td>0.26</td>
</tr>
<tr>
<td>Blackburn Rovers</td>
<td>50.9</td>
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<td>20.3</td>
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<td>-5.3</td>
<td>58.4</td>
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<tr>
<td>Burnley</td>
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<td>11.9</td>
<td>2.7</td>
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<td>Chelsea</td>
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<td>511.6</td>
<td>0.7</td>
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<td>37.9</td>
<td>4.1</td>
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<td>-2.1</td>
<td>164</td>
<td>1.0</td>
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<tr>
<td>Hull City</td>
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<td>-9.2</td>
<td>17.1</td>
<td>0.4</td>
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<tr>
<td>Liverpool</td>
<td>164.2</td>
<td>24.9</td>
<td>261.7</td>
<td>36.5</td>
</tr>
<tr>
<td>Manchester City</td>
<td>87</td>
<td>-34.2</td>
<td>194.4</td>
<td>14.4</td>
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</table>
Manchester United          278.5    91.3    716.6    68.5
Portsmouth                70.5     -17     57.7     6.6
Stoke City                11.2     -7.8     2.3      0.5
Sunderland                63.5     -2.4     48.8     0.7
Tottenham Hotspur         113      18.4     45.9     8.0
West Ham                  71.6     -32.8    114.9    3.0
Wigan Athletic            46.3     -17      54       1.5
Wolves                    18.2     -1.6     13       0
                          1,498.4 -15.0    2,414.8  159.26


Table 3 - Proportion of wage costs to turnover

WAGE COSTS FOR THE 'BIG FIVE' EUROPEAN LEAGUES 1996/7 TO 2007/8

Table 3 Annual Nexis hits for “Manchester United”

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<tr>
<th>year</th>
<th>total newspapers</th>
<th>newspapers</th>
</tr>
</thead>
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<td>2002</td>
<td>84340</td>
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<tr>
<td>Year</td>
<td>Revenue</td>
<td>Debt</td>
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