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303

The role of accounting and accountability in the professionalization of grassroots voluntary sports organizations

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Abstract

Purpose – The purpose of this paper is to explore the role of accounting and accountability in the transition of amateur and volunteer-based grassroots sport organizations (GSOs) to professionalized entities.

Design/methodology/approach – This progression to professionalized sport organizations informs our understanding of how competing institutional logics can create tensions when the ability to uphold traditional values is threatened. The process of professionalization was formalized by a field-level governance reform and has been driven by growth of the grassroots membership. Accounting and accountability acted as a medium for the integration of the logic of professionalism into the organizations existing amateur sport logic, resulting in organizational hybridity. This integration was selectively mobilized, highlighting the role of volunteer leadership in the professionalization of amateur sport. A case study method was used in which nine semi-structured interviews with long-time volunteer-led volleyball grassroots volunteer sport organizations were conducted.

Findings – This study contributes to the literature on amateur sport management by highlighting the role of accounting and accountability in logics, furthering our understanding of institutional complexity resulting from the competing logics of amateurism and professionalism.

Research limitations/implications – The exclusion of representatives from Provincial Sport Organizations (PSOs) and National Sport Organizations (NSOs) is a limitation to this study as only one level of the amateur sport structure was analyzed. A multi-level perspective would provide insights into how accountability across the entire amateur sport structure affects the professionalism of VSOs. Similarly, this study focused on only one sport. The study of other amateur sports in Canada and elsewhere would further our understanding of the conflicting institutional logics in sport organizations.

Originality/value – GSOs can fall under the descriptive of a hybrid organization that has been exposed to long-term institutional pluralism requiring them to incorporate competing logics over an extended period. This was found to occur to varying degrees based on the actions of the volunteer leader who mobilizes the logic, the environment and the method by which the logic was introduced to the organization (e.g. trusted volunteer).

Keywords Professionalization, Accountability, Sport

Paper type Research paper

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1. Introduction

Grassroots sport organizations (GSOs) have been progressing from amateur and volunteer-based organizations to increasingly professionalized entities (Sherry and Shilbury, 2007; Rika *et al*., 2016; Clune *et al*., 2019). Professionalization of amateur sport organizations is a transformational process that prompts organizations to adopt rational, efficient and business-like management practices (Nagel *et al*., 2015). This transformation addresses the escalating call for increased accountability "imposed by their institutional environments" (Kaufman and Covaleski, 2019, p. 41) from the members they serve to the sport governing associations that hold them accountable. Cordery and Davis (2016) described this professionalization process as both a top-down and bottom-up phenomenon. Pressures from a changing sport environment calling for greater transparency and better outcomes are coupled with heightened demands for the formalization of "activities, structures and positions" to ensure expectations are optimally met (Nagel *et al*., 2015, p. 441). Increased demands for organizational accountability have introduced field-level management accounting practices into GSOs, prompting organizational change and the introduction of the field-level logic of professionalism into an environment with a culture traditionally bound by the amateur ideal (Pielke, 2013: Hassan and O'Boyle, 2017; Shilbury and Ferkins, 2015).

This cultural shift by grassroots organizations to adopt a professional service delivery model has escalated tensions in how sport is delivered at the grassroots level of the amateur sport system. Particularly in response to a Provincial Sport Organization (PSO) governance reform putting formalized mechanisms of accountability that risk participation to compete into play. Organizations historically dependent on volunteer expertise have begun formalizing accountability processes, structures and staff positions in response to heightened expectations of accountability from above, and the perceived "tyranny of the transparency" or level of scrutiny, from an engaged membership who demands transparent and high levels of information sharing in the delivery of youth sport (Cooper and Johnston, 2012, p. 624).

How the logic of professionalism is mobilized to trigger the transition of grassroots organizations away from "ad-hoc" or "kitchen-table" approaches to management (Kikulis *et al*., 1995) to adopt and embed professionalized practices at the field level of GSOs is uncertain. Understanding the role of accounting and accountability in the transition from an amateur to professional logic (or the co-existence of the two) is critical as mechanisms of accountability can be viewed as disruptions that precipitate new logics to emerge (Cordery and Davies, 2016). The interplay of amateur sport and professional logics informs our understanding of the intended and unintended consequences of accounting and accountability (Carlsson-Wall *et al*., 2016).

Institutional logics are "socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values, and beliefs by which individuals and organizations provide meaning to their daily activity, organize time and space and reproduce their lives and experiences" (Thornton *et al*., 2012, p. 2). Grassroots amateur sport organizations are at a yellow light in the intersection of business-like practices and traditional norms of behavior shaped by the logics of community amateurism and volunteerism. As such, sport is a rich and viable context to broaden our understanding of the mechanisms that enable the mobilization and emergence of organizational and field-level logics over time (Cooper and Johnston, 2012; Andon and Free, 2019).

There have been calls for examining how institutions are created, maintained and disrupted in sport (i.e. Nite and Edwards, 2021). This study explores the role of accounting and accountability in the progression of GSOs from amateur and volunteer-based organizations to professionalized entities. We find that specific forms of accounting practices adopted by GSOs prior to a field-level governance reform at the level of the PSO reflect an unsystematic and sporadic progression toward professionalization. This has led to hybridized organizational forms. The adoption of professionalized practices, tied to heightened demands for accountability, were associated with the growth of the sport, specific circumstances calling an organization to an account (e.g. lack of financial reporting) or questioning a practice or lack

thereof found to be implemented by an organization's competitor (e.g. existence of a constitution or compensation structure) and volunteer expertise. The professionalized practices adopted pre-reform that were introduced by trusted volunteer sources over longer periods of time and that addressed a specific concern or need became more strongly embedded in the organization. Following the field-level reform initiative, a more consistent adoption of business-like practices was undertaken as these practices were linked to consequences directed from above. In many instances, these practices were found to be ceremoniously adopted because of the need to meet the accountability requirement or risk sanction vs the belief in the value and need to embed the professionalized practice. This accountability from above-created a field-level presence of the professional logic which accelerated the adoption of professional practices and systemic professionalization resulting from the pressure of being formally held to account.

2. Literature and theoretical approach

2.1 Professionalization in sport management

Professionalization in sport has progressed over time and can be described as a "process by which sport organizations, systems, and the occupation of sport, transforms from volunteer driven to an increasingly business-like phenomenon" (Dowling *et al*., 2014, p. 527). This broad-based description captures the progression from kitchen-table administration to the adoption of more business-like approaches in how they operate (Ferkins *et al*., 2005; Mirabella, 2013).

Dowling *et al*. (2014) take this one step further and identify systemic professionalization as an external factor causing field-level changes to amateur sport but note the sporadic nature of the progression toward professionalism. Systemic professionalization involves changes to operational practices, structures and processes that are adopted by organizations at various rates resulting in some organizations being completely professionalized while others exhibit minimal change (Nagel *et al*., 2015). Adoption of previously unused techniques and tools, such as cost accounting, intended to help organizations understand the consumption and allocation of their resources facilitates this progression (Garcia-Unanue *et al*., 2015).

Professionalism in sport is strongly linked to evolving processes of governance that require the adoption of functions and practices to promote increased organizational efficiency and effectiveness (Sharpe *et al*., 2018; Hassan and O'Boyle, 2017). According to Skelcher and Smith (2015), changes in governance within the non-profit sector can cause organizations to be confronted with "differentiated task, legitimacy, or resource environments" triggering complex hybrid organizational forms to arise (p. 432). Hybrid organizations can be described as embodying both non-profit and for-profit characteristics (Evers, 2005). An institutional logics lens enables a reification of field-level logics (Thornton *et al*., 2012) to occur as business-like logics become more observable in the concrete practices adopted by grassroots organizations in the progression toward professionalism.

2.2 Professionalization of amateur sport research

Dowling *et al*. (2014) call for a greater investigation of the effects of professionalization in shaping the evolving landscape of sport. Despite the political, economic and cultural significance of sport to society (Phillpots *et al*., 2010), research efforts exploring increased demands for accountability prompting the professionalization of amateur sport organizations have been largely limited to the top level of the amateur sport system, National Sport Organizations (NSOs) (Pielke, 2013; Hassan, 2010; Shilbury and Ferkins, 2015; Mirabella, 2013; Mansouri and Rowney, 2014). Research formally investigating phenomena in PSOs and GSOs is limited with only a few relevant studies found.

For example, at the level of PSOs, an early study conducted by Thibault *et al*. (1991) assessed the impact of hiring professional staff on the structural arrangement of PSOs. Holt

et al. (2018) identified governance as a management issue and research priority for PSOs. Relevant research focusing on the grassroots level includes the Harris *et al*. (2009) study of grassroots organizations in England that found the majority of volunteer leaders were unclear about government policy objectives and questioned the nature of their relationship with sport governing bodies. Skirstad and Chelladurai (2011) found professionalization in soccer sports clubs caused a structural change to the larger grassroots sports clubs enabling them to become economically and legally autonomous, evoking a greater degree of independence. Nichols *et al*. (2015) used performance indicators to illustrate the sporadic nature of the formalization processes of grassroots organizations in the UK, Germany and Australia. Cordery and Davies (2016) explored how professionalism and the professionalization of elite rugby challenged the core values of amateurism and funding required to support the grassroots game. Misener and Doherty (2009) explored grassroots organizational capacity in one nonprofit community sport club to identify factors influencing the delivery of sport initiatives. Studies examining the role of accountability in the professionalization of sport at the grassroots level are scant (but see Clune *et al*., 2019).

2.3 Institutional logics

Historically, amateur sport organizations at all levels within the amateur sport system were amateur and volunteer-based and comprised of "ad hoc infrastructures" (Shilbury and Ferkins, 2011, p. 281). Organizations led by volunteers willing to work for nothing were the "heart and soul of amateur sport" (Schrodt, 1983, p. 1; Freeman, 1997). They engaged in field-level practices built upon the overarching logic of the "sport-for-all ideal" (Stenling and Fahlen, 2009, p. 126). The sport-for-all ideal has enabled amateur sport to be described as a "binding force" (Phillpots *et al*., 2010, p. 375) that brings people together for a common purpose based on a culture of "shared values, beliefs and expectations across the members and generations of a defined group" (Cruickshank and Collins, 2012, p. 340).

Institutional logics are the organizing principles that govern organizational behavior (Friedland and Alford, 1991). They are "the meaning systems in a field that actors deploy to make sense of policies, practices, norms, and assumptions in a bounded network, field, or industry" (Macaulay *et al*., 2022, p. 94). According to Scott (2014), these logics get carried into organizations by mechanisms that act as vehicles for the mobilization of ideas and values through time and space. It is important to note that prevailing logics within an organization provide legitimacy to the operational work making it difficult for change to occur despite the introduction of an external logic (Greenwood *et al*., 2011). An institutional logics perspective "integrates the cognitive and cultural with the regulative and normative dimensions of behavior" (p. 171) and provides pathways for organizational actors to adapt organizational forms by adopting practices to better fit their environment.

Historically, amateur sports are built upon the central institutional logics of amateurism and volunteerism (Skirstad and Chelladurai, 2011). These two logics are the foundation for the powerful and steadfast ideals that foster the strongly interconnected network of volunteers that grassroots organizations rely upon for survival (Schlesinger *et al*., 2015). External logics such as professionalism can be introduced by mechanisms that carry them across organizational boundaries over time to become the building blocks for field-level logics shaping the institutional field (Haveman and Rao, 1997). Further, an external logic introduced into an organizational environment can be "selectively-enacted into distinct decision-making processes" by the leaders who enact them (Lepori and Montauti, 2020, p. 2). The influence of field-level logics on an organization is contingent upon the opportunities and constraints of the organization's resource environment (Sine and David, 2003). Resources include capacity (e.g. time, people, funding) and the willingness to change despite the pressure faced (Skechler and Smith, 2015).

Logics can be mobilized through shifting social circumstances over time enabling existing logics, such as volunteerism/amateurism and professionalism, to be reprioritized (Greenwood

et al., 2011). Reprioritization of logics due to professionalism was demonstrated in a study investigating the competing logics of professionalism and care in the medical profession (Reay and Hinings, 2005). This study found that while the emergence of the professional logic did not entirely remove the originating logic associated with care, the latter was minimized. This reflects persistent rather than transitory multiple logics co-existing within an organization. A study by Macaulay *et al*. (2022) explored sensemaking by participants in sport faced with a contradictory or competing logic that resulted in hybridizing strategies to unify two contradictory logics to enable the ability to retain the benefits of the original logic and capitalize on benefits of the new logic. This hybridization of logics provides what Macaulay *et al*. (2022) describe as "a bridge between the older understanding of practices, norms, and assumptions and the new understanding" (p. 117). Cordery and Davies (2016) expect the dominant logic of amateurism to prevail despite a "wearing down of amateur values" (Andon and Free, 2019, p. 1867). It is unclear, however, at the grass-roots level, how a modification to these logics has occurred through professionalization over time. The logics perspective is useful because it provides an opportunity to historically investigate the connection between the "signification/meaning on the one hand, with social structures and practices on the other" (Weber *et al*., 2013, p. 352).

2.4 Accountability and accounting

While institutional logics are the informal and formal rules of behavior, these "rules … represent a set of values and assumptions about organizational reality, appropriate behaviour, and success" (Skirstad and Chelladurai, 2011, p. 341). Tetlock (1985) suggests that accountability provides a link between rules and norms embedded in the underlying values and beliefs that drive organizational behavior. Accountability has evolved from a construct understood to be highly procedural and performative (Dubnick and Justice, 2004), defined as a "giving and demanding of reasons for conduct" (Roberts and Scapens (1985, p. 22), whereby an account is given by an agent to a principal (Laughlin, 1987), to one that is "infused with the values and norms that provide structure and meaning to social life (institutions)" (Baker and Schneider, 2015, p. 122). Accountability is not, therefore, merely a neutral or objective construct (Crofts and Bisman, 2010; Theule and Lupu, 2016); it shapes organizational reality (Baker and Schneider, 2015).

Accountability in sport is an integral part of the Canadian sport system (Harvaris and Danlychuck, 2007). Sport can be described as a highly regulated environment that consists of similar institutionalized processes and structures (O'Brien and Slack, 2003) with both top-down and bottom-up demands for accountability (Cordery and Davies, 2016). At the same time, accountability within sport is exercised through relationships of mutual cooperation and shared understanding (Phillpots *et al*., 2010). Subjected to both formal and informal mechanisms of accountability, the delivery and management of sport can be reflected in practice variations that address the "emergence, stability, or decline of sport related institutions" (Washington and Patterson, 2011, p. 11). This transcends into the conceptualization that professionalization prompted by the implementation of formal accountability mechanisms has "power in the sense of transformative capacity" (Conrad, 2005, p. 6) by mobilizing the coordination and integration of diverse accounting practices at the field level of organizations. Grassroots volunteer leaders assess how they are advantaged or disadvantaged by formal and structured accounting practices (e.g. provision of an auditing financial statement) or mechanisms of accountability that influence informal social exchanges, re-constitute organizational credibility and ensure expectations are being met (Deephouse and Carter, 2005).

The perception of accounting can occur in different ways as individuals engage in organizational activities (Lawrence *et al*., 1994). Accounting can be viewed as a mechanism that imposes professionalized processes (Siddiqui *et al*., 2019). Accounting is not merely a technique, but a manifestation of reality, a process of "organisational practices in motion"

(Hopwood, 1987, p. 214) and can transform an organization by embedding practices that are "influential in the construction of the world of social as we know it" (p. 230). Examining accounting can deepen our understanding of the consequences of logic assimilation (Clune *et al.*, 2019) and provide insight into how accounting can influence the field level of organizations.

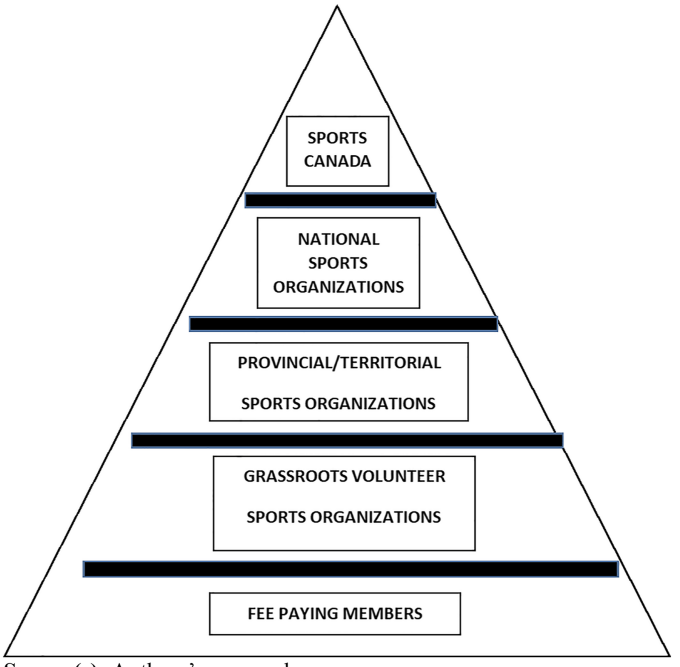
3. Methodology

3.1 Study context

Like many countries, the amateur sport system in Canada is organized like a pyramid that depicts a hierarchal accountability structure (Petry *et al.*, 2004; Pendlebury and Semens, 2011). Sport Canada provides leadership and funding for eligible National Sport Organizations (NSOs) at the top level of this hierarchal structure followed by one Provincial/Territorial Sport Organization (PSO/TSO) per sport at the second level, and a multitude of GSOs at the third level, with fee paying members comprising the foundation of support (Figure 1). In addition, sports may also have geographic boundaries that are identified as districts, regions or other terms, dependent on the sport.

NSOs govern the promotion and development of sport and sanctioning of national-level competitions. PSOs act as the regulatory governing body for GSOs. PSOs navigate the stewardship of grassroots organizations below while balancing the demands from NSOs above.

In 2013, the Ontario Volleyball Association, the PSO, underwent a governance review resulting in the development of the first Governance, Policy and Procedures Manual. This manual was designed to create stronger efficiencies and ensure a strategic direction for the organization was undertaken while committing to the value of accountability defined as



Source(s): Authors' own work

Figure 1. The hierarchal structure of the amateur sport system in Canada

"acting in a fiscally responsible and transparent manner with OVA funds, governance and operations promoting practices that contribute to safe sporting events" (Ontario Volleyball Association, 2015, p. 10). Prior to the reform, these organizations were less structured and operational in focus with limited written documentation that detailed the expectations of roles, organization and involvement of members: management was "ad hoc" in nature. The implication of the professionalized governance shift of the PSO on the GSOs is critical to understand due to the independent nature of how the GSOs operate within the sport system.

GSOs, the focus for this study, are loosely coupled to PSOs and NSOs and operate at an "arms-length" from their Provincial and National Organizations in pursuit of their mandate to deliver community sport recreational and high performance initiatives (Phillpots *et al*., 2010). Fee paying members of grassroots organizations are a community comprised of athletes/ parents, administrators, executive members, officials and coaches. The fees paid may include the direct costs of participation (e.g. gym rental, equipment, uniforms, coaching) and/or membership fees paid to the PSO and NSO. Membership and registration fees collected by grassroots organizations with percentages paid to the PSO and NSO support the activities of the larger governing bodies in exchange for competition opportunities, associated activities (e.g. officiating) and other member benefits.

3.2 Case study

Case study methodology is effective for exploring the lives of sport populations. A qualitative approach using a case study method was used in which nine semi-structured interviews with long-time volunteer-led volleyball GSOs in Ontario were conducted. The average length of time the participants volunteered within their current respective organizations was 23.3 years. The average number of total years involved in the sport of volleyball at the grassroots level in an administrative capacity was 34.5 years. Each participant was in a primary leadership role (e.g. President of the Club) within their organization for greater than 10 years. Each interview lasted 75–110 min and was conducted in person or by phone. Each interview was tape recorded, with manual transcriptions forwarded to participants to review for accuracy and provide clarification as requested by the researcher.

Two criteria for inclusion in the case study were required:

(1) GSO must have been 10 years older or greater to ensure the organization was in existence pre- and post-implementation of new PSO governance structure that occurred in 2013.

(2) The GSO volunteer leader participating in the interview must be currently in the role as President or have been a past President and involved with the organization for 10 years or greater.

The length of time of 10 years coincides with time prior to and time after the implementation of the new governance model within the Ontario Volleyball Association (OVA) that occurred on March 23, 2013, and when noticeable changes to business practices and specific accountability requirements in the delivery of sport consistently came into effect at the grassroots level. Time before and after the reform is critical to the study given the goal of relying on participants' lived experiences to inform the study, and furthermore, to detail the conditions, situations and changes in environment pressures felt at the grassroots level over an extended period of time, as institutional logics are also historically contingent (Thornton *et al*., 2012). How and to what extent they are understood to vary over time and across the organizational boundaries of organizations is dependent on the values, beliefs and power among social actors and their objectives. Restricting participants to those who have been involved pre-and post-reform provide critical insights into transformation of existing logics and emergence of the logic of professionalism over time.

The nine voluntary sport organizations who participated in this study represent 9.6% of the total clubs (83) registered with the Ontario Volleyball Association at the time of this study. The

same nine VSOs support 20% of the total membership, which includes all participants registered in the National Registration System (NRS), in the form of athletes, coaches, volunteers and administrators.

Aligned with an exploratory approach, a semi-structured interview guide was developed to provide flexibility with the interview format (Stenling and Fahlen, 2009). The interview guide was designed to explore three primary categories and how they have changed over time (10 years) as a result of the adoption of professionalization. These categories were defined as (1) organizational structure and evolution of roles; (2) adoption of formal accounting practices and influence of accountability relationships; and (3) co-existence of logics and hybrid approaches.

Literature in sport management, accounting and accountability was used to develop a framework of pre-categories (Saunders *et al*., 2016). Primary themes and additional sub-themes were identified as part of a deductive qualitative research approach that involved the analysis and interpretation of interview data at the point of data collection and in relation to the research question (Braun and Clarke, 2013). Themes and sub-themes were linked to the pre-categories. This prompted a recursive review of previous transcripts already assessed to ensure the categorization of sub-themes was done as a composite of all transcripts. A manual approach was used to code data, and reduction and rearrangement of data was done using a matrices form (Miles *et al.*, 2014). The manual transcription by the researcher enabled familiarization of data and a continual analysis to be conducted as statements from additional transcripts prompted the researcher to review previous like-minded or conflicting statements related to the same theme or sub-theme as part of the process. The recursive review of previous transcripts ensures the categorization of sub-themes was done as a composite of all transcripts. Constant comparison was undertaken across all transcripts to ensure consistency in analysis of the dataset (Saunders *et al*., 2016). In some cases, data was identified as being able to fit within more than one sub-theme and a best overall fit was interpreted by the researcher as part of the process. A composite and visual matrix enabled the dominant themes, patterns and relationships of sub-themes in the data to be recognizable. Upon completion of the matrix of all interviews, Miles and Huberman's (1994) data reduction method was employed to reduce and, where possible, consolidate sub-themes. As part of this process, sub-themes within the framework were first verified or rejected as aligned with the focus of the study, with those sub-themes rejected categorized as future research topics. Remaining sub-themes identified from the data were merged and condensed. This amalgamation was achieved by further interpretation of the likeness of participant discourse and further narrowing of focus. This process resulted in three categories of data each with a single list of the themes and corresponding participant discourse from which to interpret for key findings. For example, the following discourse was coded to the theme of organizational structure and sub-theme of governance with recognition of constitution/contract as a key indicator of an accounting practice.

> I agreed to be the president, they didn't have a constitution, they didn't have voting structure, whoever showed up at the meeting, you know even kids had a vote, whoever was there, so I began to formalize the governance structure (106).

4. Findings

The findings are sectioned into three distinct categories that each include reference to the themes and sub-themes that were identified. Category 1 focused on the organizational structure of their organization and the participant's role within it, including how the GSO's organizational structure and amateur sport role of the participant has sporadically or more consistently evolved and the factors associated with triggering change which include pressure of accountability from the membership below and PSO above after the governance reform. Category 2 focused on how the participants viewed existing and evolving accountability

relationships and formal accounting practices within the context of their organization and the larger amateur sport structure. Category 3 sought insight into the transformation of underlying values and beliefs driving the participant's decisions, challenges faced and the co-existence of the logics involved in the delivery of amateur sport leading to hybridization.

4.1 Category 1: organizational structure and evolution of roles

Within the organizational structure and evolution of roles category, we found themes associated with growth in sub-themes of club size, offerings and increased quality service; kitchen-table administration theme to more professionalized approaches linked to sub-themes finance, business-like efforts and contracts/constitutions; role changes that identified sub-themes of compensation structures, volunteer expertise and responsibility of the leadership role. The theme of organizational structure brought to the forefront sub-themes of governance, competition and discontentment with the PSO. The interconnectedness of findings within this category demonstrates the impact of interplay of growth and increased demands from accountability prompting an organizational change response (e.g. compensation structure) without having a formalized playbook to follow. As a result, tensions, complexity and unintended consequences ensue in a resource-constrained environment that is focused simply on the ability to deliver sport.

All participants identified how growth from "one team" to upwards of 23 teams, provision of additional programs (e.g. house leagues, camps, clinics etc.), and quest to meet the heightened demands from funding sources prompted the professionalization of a GSO's service delivery, triggering the need to implement accounting practices to track and manage the collection of information, achieve legitimacy, manage risk, and ensure organizational survival in addition to navigating competition between organizations that exist.

> It's just been a real growth in that we run camps, we run youth programs, we run mini X and youth X, there is so much going on in this club right now that it also almost taken on a life of its own (108).

> One of these individuals said that if there is a price tag there will be an expectation and with expectation will come more people and he has been so right. I am so grateful that I allowed him to convince me. It has grown to a point now that I spend between four and six hours a day on the organization on various dimensions (102).

> It continues to amaze me that Toronto can support more clubs, they are like Tim Horton's (coffee shops) now, you can't drive a block without running into a new volleyball club (105).

Organizations have transitioned from "mom and pop shops" to incorporated entities through sharing of information (e.g. constitutions) between organizations. The collaboration between organizational leaders demonstrates the amateur logic of working together and resultant systemic professionalization in the adoption of an accounting practice.

> I knew that the X club was going through a similar thing as us and had written a constitution and one of the moms was talking at the beach with this other mom and so then the idea came that in order to protect ourselves this is something that we have to do. And so, we contacted X club and said, "hey we hear you have written a constitution," and they said, "yeah, here you can have our constitution" (105).

Further, it was found that leaders in the organization described the inability to be responsible for all organizational operations, prompting them to find expertise in areas they were lacking first in the form of volunteer support (e.g. a parent who was an accountant or lawyer) and then requiring the hiring of individuals to effectively manage administrative requirements.

> When we started I was literally "the coach" and we were a one team organization(101).

> Now we have a more exact organization with defined roles, it is no longer that I am a cook and bottle washer and everything else (102).

> . . . they said if you want a successful club make sure you have a kid on the team whose mom or dad is a lawyer and one as an accountant and stuff like that. The gentleman that does our accounting is an

> accountant and he doesn't have a kid in the club right now but he is a friend of X who is doing it pro bono and when you look at the legal stuff of it, for example, we have a doctor who's kid is playing in the club and he has often helped out with some certain situations with some advice (109).

GSO leaders described their sporadic adoption of new governance structures and the slow transition toward professionalized roles within their organizations.

> after the course of about nine years we evolved into a president situation, a vice president situation, a treasurer situation and now with two executives at large . . . I think it is a plus on one side (107).

> we have grown now to have to satisfy the requirements . . . you know a full slate of executives, a treasurer, a formal treasurer that does the books and auditing every year (104).

GSOs leaders described the feelings of disconnect with the pressure from the PSO resulting from the change in governance structure adopted by the PSO Board of Directors in March of 2013 that sought to improve efficiencies, address resource capacities and streamline participatory decision-making. This has prompted GSO leaders to question the stewardship of the PSO, describing it as becoming *"too business-like for their own good" (106)* and failing to have the capacity to meet the needs of the GSOs. This was found to impact the rate of progression toward professionalization as GSOs resisted being held to account, but at the same time forcing GSOs to quickly adopt professionalized practices associated with sanctions. Furthermore, downward accountability pressures caused GSO leaders to suggest the PSO, viewed as struggling with their own resource constraints, focused on the measurable (professional logic) rather than the meaningful (amateur logic) in the delivery of sport:

> When they threw that thing in at the last minute and it is one of those examples of the OVA throwing things in, I think it was in August 31st, when all we were told that all coaches need to meet these requirements and it doesn't matter if you are already certified, if you are X or not, you need to take these three courses and by the way it is going to cost $89 for each course (101).

> my opinion is the problem with the OVA has at this point in time is that things have gotten too big too fast for them (109).

> when you look at accountability, the OVA has to make sure that they are doing a good job and are able to be transparent and be able to assist clubs when needed and that gets into that I just don't think they have the man power to do it (109).

> The problem is, they (PSO) are so tied to their funding partners that are above them that they only have time to do what they need to do versus what they could be doing (106).

> .. we went to a governance model basically cut down on the volunteerism in my opinion. And I think that was a huge mistake. I think you need the advice of grassroots people who are out in the trenches to kick in information. So I think that when we went to the governance model and I don't think our organization although they want to operate it as a business, lives on volunteerism and under the governance we cut back on some of the volunteers especially at the OVA level (109).

GSO leaders described the roles volunteers play within their organizations and how they have changed over time. Because coaching staff are now required to have higher levels of training, coaches are rarely just the volunteer parent of the past who was willing to help out. Administrative roles are now critical due to the increased regulatory demands of compliance for team participation in official competition. Leaders now spend significant time managing parent expectations than ever before. As a result, compensation structures have evolved from offsetting expenses incurred by volunteers to paid positions based on these changing organizational needs. This has had significant implications, such as increased expectations for the level of service provided, competition between organizations for personnel and tensions created by employee/volunteer relationships.

> I discovered that it's very hard to fire somebody or let somebody go as a volunteer so I started paying them. That way you can, when you're paying someone, your expectations can increase tremendously I find (109).

> Hiring nutritionists to come out and do classes and all that, we pay everyone now. We have a professional bookkeeper and have a professional accounting firm file our taxes and produce financials records (101).

The progression from volunteer to paid positions has not come without a sense of concern from the GSO leadership, but it is viewed as an inevitable choice.

> Drawing new people in is a bit of a different animal and at many times I think there is an expectation that is coming down the pipe that they are not doing it for free (107).

> We resisted this for a long time and really it became a pressure from external . . . we previously had really only given token honorariums – over the years I have written really thoughtful thank you cards, and they would get a small token (105).

Identification of challenges associated with managing the increase in growth of participation was clearly expressed. While growth may be considered a factor in an organization's decision to adopt professionalized accounting practices, this growth has brought more fee-paying members that organizations are accountable to from below.

> but I think it has become parents [fee paying members] who are the gatekeepers for accountability now, which again is part of the problem (105).

4.2 Category 2: adoption of formal accounting practices and influence of accountability relationships

Within the adoption of formal accounting practices and influence of accountability relationships category, we found themes associated with formal accounting practice and information systems that identified sub-themes of auditing/finance, hybrid business practices that consider for-profit ventures and in contradiction to the amateur logic of cost considerations, demands for transparency of information and adopting practices or mechanisms (e.g. accreditation or collection of CIPC's) that are onerous accountability tasks that challenge organizational resource capacity. The appearance of financial accounting practices found consistently across all GSOs were found to be implemented to a higher degree post-reform of the PSO.

4.2.1 Formal accounting practices. The adoption of formal accounting practices by GSOs has been triggered by the increased demands for accountability. Cost accounting for effective management, zero-based budgeting strategy for programs and services offered, the development of compensation structures, annual auditing requirements, the incorporation of organizations, assessments based on outcomes and pursuing accreditation were identified as drivers of this change.

Strategies to ensure cost-effectiveness within organizations continue to inform organizational operations. Cost-effectiveness is a consistent and steadfast value, fundamental to the amateur logic, identified by all participants with a primary reason being the provision of opportunities for participation. The fee structure and cost to play is an ongoing struggle for GSO leaders who navigate the contradictory nature of the amateur logic and lowest cost to play and the co-existing professional logic that drives the cost in order to meet the demands and expectations of a fee-paying membership. We can assess that hybridity exists in the approaches GSO leaders are taking in the delivery of sport within their organizations.

> And we want to make if affordable and reasonable, people are paying more and they want more. We promise to give kids excellent programs for the lowest possible cost (101).

> I think another part of the philosophy we have, is we have always been one of the less expensive organizations, as we have never been one that has tried to make money (103).

Other findings suggest the goal of providing an opportunity for everyone to play for the lowest cost possible is having a detrimental impact on their organization:

> That is right, sometimes it is a diseconomies of scale (101).

> We have probably one of the lowest fees parents pay . . . but we are in a good financial position and we don't charge our parents – some think we should be charging them more because it is a deterrent . . . they see the fee and think we must not be very good because we are not charging them much. The money is a tricky one (104).

Evidence of implementing formal accounting practices and accessing expertise to appropriately budget was identified as a professionalized practice introduced as GSOs found themselves in financial trouble or being called to account. As the cost of participation and the demand for financial transparency increased, GSOs hired professional accountants or capitalized on volunteer accountant expertise offered by a parent. All organizations indicated they now engage in annual auditing and financial reporting to their membership.

> We had a chartered accountant in our club . . . and he came up here and we spent a weekend together or a whole day of a weekend, because the club was in financial trouble (101).

> So there started to be talk like, X and X bought a new couch, they are stealing money from the club. So at that point in time we realized we fully needed to formalize things and we built a constitution, and we formed as an organization. We did our paperwork, we wrote our constitution, we became a non-for-profit, we delineated that there were clear roles, so there was an accountant and it became more formal . . . (106)

> We found someone who had a CPA and his son was playing . . . gave him a shoebox of receipts in it (105).

While a zero-based budgeting strategy of revenue generated through participant registration is directly allocated toward specific annual costs (e.g. the registration fee amount is equal to the annual costs that benefit the participant) that supports the value of amateurism, a transition toward professional practices has led GSOs to adopt a hybrid model of organizational activity, particularly in more highly populated areas. This hybrid model has resulted in revenue generating initiatives via camps, clinics and house league programs to support evolving compensation structures, provide financial support to athletes in need, and reduce escalating operating costs with the intention of creating a profit versus just breaking even. The resolution of these contradictory logics is reflected in the finding below from one GSO leader.

> That everything should be volunteer and people in amateur sport should always maintain their "cub scout" mentality . . . I spent a long time being apologetic about the other half of our organization, because we actually make money off of it (102).

The adoption of formal accounting practices has been prompted by volunteer expertise found within the GSO. This expertise was described as transient in nature as parents with professional expertise is often linked to the duration of their child's participation in the sport. This explains the sporadic adoption of formal accounting practices prior to the PSO reform initiative. These professional parent volunteers were often highly engaged in the organization and therefore developed trusting relationships with GSO leaders. This relationship facilitated stronger acceptance of an accounting field-level practice and belief in the value the practice represented. This is particularly evident in examples of organizations facing issues of risk and liability. The involvement of parent volunteers is shifting as organizations seek paid professional expertise and the management of volunteer parents becomes more complex as some parents come with *"hidden agendas and other motivations" (106).*

> I'll go back to even when I was in university, I forget what the course was, but they said if you want a successful club make sure you have a kid on the team whose mom or dad is a lawyer and one is an accountant (109).

Formal accounting practices introduced by the reform, however, have been deemed to be "inflicted upon" the GSO and viewed as *"holding the VSO hostage" (101)* or, in some cases, a

redundant or duplicated exercise given processes already in place. These practices, despite their potential value, are often regarded as onerous and a challenge for volunteers to implement. There was also poor communication regarding how these practices helped an organization meet its strategic priorities:

> I think we turn around and say that is the nature of supremacy organizations, sometimes you just nod your head and say, "ok, we want to provide a product for our athletes." We will do the song and dance and make sure that it works and we will do our very best to adhere to the rules, laws and/or expectations for VC or OVA . . . (107).

The demands of the fee-paying membership have also pushed volunteer leaders to adopt accounting practices to address issues of risk and liability, ensure transparency in financial activities and assess the performance of the organization. Accounting practices most readily adopted by organizations have addressed the concerns of fee-paying members who highlight gaps in organizational operations and in turn hold a grassroots organization accountable.

> I think parental, this may be biased, but I think parent expectations are a real hindrance. I think those expectations sour people, because the expectation is that I want all these things for my kid, but (1) I am not going to do anything about it, (2) I am just going to complain about it, and (3) I am paying money so you should make it better. We are held accountable in the sense, I guess parents hold an organization accountable . . . But I think, it has become parents who are the gatekeepers for accountability now – which again is part of the problem (105).

4.2.2 Accountability relationships. Accountability relationships are crucial to the delivery of sport as expectations of the membership of the GSO or from the PSO above put pressure on the GSO to professionalize and mobilize the logic of professionalism to be reflected in field-level practices adopted. Furthermore, for the successful delivery of sport at the grassroots level, stronger linkages within the system reliant on accountability relationships to build trust, enable "buy-in" along with professionalized practices are needed to foster accountability as a carrier of the logic of professionalism.

Findings suggest that accountability by the GSO to the membership has strengthened due to the heightened levels of risk and liability faced, in addition to organizations feeling greater accountability toward their funding source to meet expectations. This has created a perceived lessening of the accountability of a GSO to the PSO, as expectations regarding the "service delivery model of sport" takes priority over the objectives and priorities of the sport governing bodies even though grassroots organizations must still play by the PSO rules.

> There is a demand there or an expectation of production . . . the expectations of parents have changed (107).

> So as far as being accountable to the OVA . . . since their (OVA) overseeing our ballpark we kind of have to play by their rules (109).

The accountability relationship between the GSOs and the PSO was identified as having increased tensions following the PSO's transition to a new governance structure. The largest factor contributing to this was reduced engagement in grassroots participatory decision-making and the failure of the PSO to understand and mitigate the impacts of formal accounting practices on a GSO:

> Now we are at the other end of the swing of the pendulum where, clubs, presidents, councils have had limited or no say at all (107).

> . . . I realize this was meant to "professionalize" the sport, but it was very taxing on clubs and a couple actually shut down, claiming this was all too much (101).

Findings suggest that the transition by the PSO to a new governance structure has caused it to become too far removed from the constituents they are designed to steward:

> I think the OVA is a little bit removed from reality in some cases and they are sending down mandates that are being developed, paper and pencil by people who do not have any experience in a lot of developmental volleyball (107).

The introduction of business professionals brought tension into an environment governed by a strong culture:

> they (PSO) went to the expert driven model and we have an ED from outside of volleyball . . . then you bring in an accountant and a lawyer and a this and a that, who are not volleyball people *per se* and then the relationship to the membership became void (106).

The accountability relationship between the PSOs and NSOs was felt to be non-existent or distant. The GSO leaders consistently described their feelings of accountability in the following order:

> Athlete's first, coaches second, parents third, OVA (PSO) fourth, and VC (NSO) fifth, and I mean a distant fifth (108).

It was found that GSO leaders view their organizations as both structurally and financially autonomous and reliance on the PSO minimized. Compliance with PSO or NSO demands is largely driven by competition requirements. To compete provincially or nationally, they must play by the rules. Increased demand for results by the membership forces compliance.

> There is no other access to the Nationals, there is no other access to be able to say you are Ontario Champions. They have a monopoly. That is the government-imposed structure of competitions through the NSO and PSO (108).

The accountability relationship that exists between the grassroots organization and their fee-paying membership is significant and has had the largest transformation over time. The relationship is deeply rooted in the values of amateurism and volunteerism as organizations were built by the efforts of long-time volunteer leaders to:

> provide the opportunity for all these kids to play, to make friendships, life-long friendships and the opportunity to learn how to be a team player and a better person (103).

While the accountability aligned with historical logics of the development of athletes as good people remains intact, the demands of a fee-paying membership have pushed volunteer leaders to adopt strategies to manage the demands of a highly invested (financially and emotionally) members described as *"gatekeepers for accountability" (105).*

Expectations for heightened levels of service and expertise have contributed to the progression from amateurism to professionalization: *"Volleyball has become a business" (107)*. Grassroots organizations were being held more accountable, in a formal, business-like way, by the membership than previously.

> I think I am most accountable to the parents and the kids first – they put their trust in me to do the right things, to put the right people in the right places and ensure the organization is run as a viable organization. It is my job to make sure that their belief in me is founded and that I am not abusing that. They pay a lot of money to be part of this organization, and I believe that I owe them that (108).

The accountability relationship that exists between the grassroots organizations continues to be a mainstay within the amateur sport structure. Grassroots organizations that compete on the court were found to collaborate extensively off of the playing surface.

> . . . we are a member driven organization but I feel that other clubs are like our brothers and sisters (106).

In its initial stage of development, the current effectiveness of the Presidents council is undecided, but the potential power of a shared understanding envisioned by collaborative GSOs is undeniable.

> So we the clubs, that are bringing in the coaches and the athletes, we are the ones that make the OVA (PSO) viable. Without us, there is no organization (108).

> It shouldn't be that the clubs need to do this, it should be, here are best practices, you are independent entities, and you have the right to do as you see fit, but if you want to learn from others, we will be the central clearinghouse for those ideas(106).

Despite their first desire *"to be a good citizen" (102)*, GSOs are selectively navigating increased demands from the PSO and NSO while prioritizing the demands of their fee-paying membership. It is the fee-paying membership that has strengthened the VSOs economic and operational independence. The increased accountability can be described as the GSOs being pulled toward the fee-paying members and away from the PSO and NSO. This disrupts the alignment within the amateur sport system that is crucial to the consistent and professionalized delivery of grassroots sport.

4.3 Category 3: Co-existence of logics and hybrid approaches

Within the co-existence of logics and hybrid approaches, we found themes that identified values of sport, volunteerism and concern over what happens when the participants are no longer actively involved in their organizations to maintain the balance of the ethos of sport with the progression toward professionalization and what that looks like in practice. Findings acknowledge that participants recognized the need for professionalized practices as the landscape of sport has changed with increasing demands for accountability.

The emergence of the logic of professionalism introduced by accounting practices indicates the role of accountability in the mobilization of logics into the field level of amateur sport organizations. The logic of professionalism co-exists with the logics of amateurism and volunteerism to varying degrees. The degree of variance in the traditional logic prevailing at the field-level of the grassroots organization depends on the competing priorities within the organization, the need to mitigate issues of risk and liability, and the competition for resources in an environment faced with increasing growth and complexity.

> so where normally two people can do the treasuring or the accounting off their kitchen table that's not the case anymore as there are too many responsibilities that go along with that (107).

Further, the continued co-existence of logics may be subject to the length of time the long-time volunteer leaders continue the management of their organizations and continue to maintain the traditional logics upon which their organizations were built. While grassroots leaders recognize the value of the logic of professionalism in the progression of volleyball becoming a business, they also recognize that amateur sport is at a crossroads:

> Volleyball has become a business and that is not what we got into – we got into the beauty of it, the amateurism of it that kids participate and now it is becoming a business (107).

> The culture of volunteerism has definitely shifted in my opinion . . . the concept of pure volunteerism is fading away(106) and we are living in a different time now, the true volunteer as we once knew it, really does not exist anymore (108).

> The development of sport without remuneration, constantly keeping in mind the best interests of the athlete at heart . . . I think amateur sport is all about providing the best environment for athletes . . . with a purity of heart . . . but I think people under the guise of amateurism are making money (107).

Relationships, the volunteerism logic and the belief in sport as a force for good have been critical to the success and proliferation of amateur sport at the level of GSOs in Ontario:

> I think sport is one of the greatest training tools ever. I think via sport you learn the value of hard work, you learn the value of being part of a team, you learn about accountability . . . there is all these things that sport brings to a person (108).

> . . . this passion that we all have ties us together . . . you get to share it with the people who have a like interest (108).

> That has always been a philosophy for me, someone did this for me when I was young, so I am doing it too because whoever coached me, when I was a kid he did it for free and I appreciated that so I have always done it for free, too (101).

There is a sense, however, that this will one day be lost in the wave of professionalism of amateur sport:

> I just think we are a dying breed going out (109).

5. Discussion

The data describes the professionalization of GSOs progressing from amateur and volunteer-run organizations to business-like entities that have adopted professionalized accounting practices while maintaining the co-existence of competing and, in some instances, contradicting logics of amateur and professionalism. Existing in a form described as organizational hybridity, GSOs were found to incorporate elements of externally introduced logic of professionalism while maintaining practices associated with the traditional logics of sport. Alexius and Furusten (2020) describe this current state of hybrid organizations as being at an institutional crossroads. This has implications for the coordination, management and governance (Denis *et al.*, 2015) of sport organizations faced with increasing demands for accountability from a sport governing body above and a membership below with heightened expectations in the delivery of sport (Sherry and Shilbury, 2007; Nagel *et al*., 2015; Clune *et al*., 2019).

Initial professionalization progression could be linked to volunteer expertise or field-level actors as they are able to influence the way professionalized logics are managed (Skelcher and Smith, 2015) or in the case of an organizational leader, selectively enacted (Lepori and Montauti, 2020) to be assimilated into a new environment (Thornton *et al*., 2012). This is particularly evident with respect to accounting techniques that introduced the logic of professionalism at the field-level of GSOs to become adopted as an embedded practice. The demand for further professionalization can be associated with the growth in sport participants and level of service over time. This growth created larger revenues from an expanding fee-paying membership (i.e. parents of athletes), strengthening GSO's financial autonomy and independence while prompting structural changes to the GSOs. Skirstad and Chelladurai (2011) indicate that professionalization resulting in structural change can enable sport organizations to become economically and legally autonomous (Skirstad and Chelladurai, 2011). At the same time, a distance was created between the membership and the organization since fewer members, as a percentage of the total membership, were involved with the organization as volunteers. With the increased reliance on the membership for funding, the distance created through the growth of the sport, the demand by the membership for a reckoning of the organization's activities, and the hiring of paid staff, more formal accounting and accountability practices were adopted. The field level of GSOs became a playing surface of contradictory logics in the governing behaviors of organizational leaders who demonstrated an ongoing commitment to the amateur ideal (e.g. lowest cost to play) (Pache and Santos, 2013).

At the field level, formal reporting requirements were introduced by the NSO and PSO, prompting tensions to develop between the reporting levels (Comeau, 2013; Nagel *et al*., 2015). These demands were accompanied by the requirement to professionalize positions. Coaches required certification and the demands for accounting information required more consistent expertise leading to the hiring of outside administrative or skilled professionals rather than relying on volunteers to provide these services. While GSOs were compelled to comply with these requirements in order for their athletes to compete at the provincial and

national level, accountability was most strongly felt toward the interests and needs of the membership the GSO served (Salamon and Anheier, 1992). The growth of the sport prompted professionalization at the GSO level, the demands of the provincial and national bodies normalized professional practices across the field. Nevertheless, at the GSO level, the values and beliefs embodied by amateurism, volunteerism, and providing sport opportunities for all remained. The result of the professionalization process has been organizational hybridity and sensemaking to assimilate both the professional and amateur logics into the institutional environment (Macauley *et al*., 2022).

Skelcher and Smith (2015) suggest governance reforms have prompted the term "hybrid" to be associated with the rise of variation of organizational forms. Grassroots volunteer leaders over the past decades have elected to integrate accounting practices to address gaps in accountability in response to heightened expectations from a fee-paying membership; at the directive of the PSO or NSO as a requirement of participation; or as part of their own initiatives to effectively mitigate risk or capitalize on the growth of their sport. The progression to become more "business-like" prior to PSO governance reform was a conscious response by grassroots community club leaders to the situational environment they faced (Dowling *et al*., 2014) and aligned with selectively enacted responses described by Lepori and Montauti (2020). As a result, responses could be deemed sporadic and subject to the impact of transient volunteer expertise or fee-paying membership demanding greater accountability from the organization.

In some instances, volunteer expertise in the form of business professionals encouraged grassroots clubs to adopt stronger business practices. The opportunity for grassroots organizations to live within the realm of a public entity while adopting for-profit strategies suggests they were hybrid organizations. The presence of a hybrid approach to the institutional arrangements of grassroots organizations was a result of volunteer leaders being confronted with differentiated tasks, the need to earn legitimacy in a competitive environment or as an opportunity to enhance their resource opportunities. Thus, enabling new organizational forms to emerge (Skelcher and Smith, 2015) informs our understanding of the changes in sport-related institutions (Washington and Patterson, 2011). This organizational form became more complex post-governance reform when demands increased from the PSO. Accountability is not "an autonomous sphere of activity" and requires interactions that may become uneasy or complicated. Grassroots organizations had become "sandwiched" between the increasing accountability from both above and below prompting the progression toward professionalism to occur more consistently across organizations, despite the operational challenges GSO leaders faced. This top and bottom coercive pressure has had a greater effect on grassroots organizations in locations where organizations are in close proximity to each other and there is greater competition for participants and resources. As indicated by Pache and Santos (2013), hybrid organizations "are by nature arenas of contradiction" (p. 972). Amateur sport organizations demonstrate this contradiction by the tensions of maintaining the amateur ideal with managing the business-like evolution of their structure and processes to capitalize on the benefits of professionalism (Macauley *et al*., 2022).

Prior to the field-level reform, professionalization was unsystematic and sporadic in nature as the adoption of professionalized field-level accounting practices by an organization was triggered by situational circumstances such as responding to specific risks, for legitimizing purposes, or because transient volunteer expertise identified a gap or offered a professional skill set to an organization. The professionalization process was suggested to be based on more collaborative and engaged information sharing. Post-governance reform, a more consistent adoption of field-level accounting practices in response to heightened accountability demands was identified.

Institutional logics within organizations are not always compatible (Greenwood *et al*., 2011). Accounting and business-like practices selectively enacted by volunteer leaders to become reflected in field-level practices acted as carriers of the professional logic. The professional expertise described by participants can be viewed as the endorsement mechanism

for the logic to become embedded at the field-level of the organization. These practices helped to affect message content and interpretation of the logic (Scott, 2014) mobilized by shifting circumstances and enabling field-level practices to be reprioritized (Freidland and Alford, 1991). The field-level practices adopted overtime included cost accounting; a zero-based budgeting strategy for programs and services offered; the development of compensation structures; annual auditing; incorporation of the organization; accreditation; and assessment mechanisms linking fees paid to organizational outcomes. These practices of accountability "inflicted upon" grassroots organizations contributed to heightened tensions post-governance reform where reduced involvement by grassroots organizations made leaders question the stewardship of the Provincial Association. While increased accountability between the PSO and GSOs, although identified as problematic as the capacity of the PSO was also called to question, the need to have effective interaction between the two levels is important as the delivery of sport cannot be achieved independently (Shilbury *et al*., 2013; Ferkins *et al.*, 2005). Conflicting pressures can lead to changes in core practices or become "acts of defense," creating heightened unwillingness or resistance to align with accountability that can threaten organizational structures (Thornton *et al*., 2012).

The degrees of embeddedness of the logic of professionalism introduced at the field-level of the grassroots organizations mobilized by accountability and carried by formal accounting practices was shown to be largely dependent on volunteer leaders' response to accountability demands and the severity of the situation prompting the need for the practice to be put in place (Lepori and Montauti, 2020). The belief in the value of these practices by an organizational leader has a direct effect on the degrees of variance influencing this progressive culture shift.

GSOs can fall under the descriptive of a hybrid organization, subject to bottom-up and top-down coercive pressures mobilizing the logic of professionalism that is contradictory to the traditional logics that govern the operational norms of GSOs over an extended period of time. This was found to occur to varying degrees based on the actions of the volunteer leader who mobilizes the logic and the environment and the method by which the logic was introduced to the organization (e.g. trusted volunteer). There are specific factors driving organizations to adopt hybrid modes of operating that are tied to differences between ceremoniously adopting a practice as a requirement to avoid a consequence versus embedding the logic within the boundaries of the organization to change the long-term vision or approach the organization takes. Without intention, two main institutional logics that by nature are viewed as conflicting become reified in organizational operations and values (Thornton *et al*., 2012). The mobilizing capabilities of accounting to carry logics over time to enable organizations and its multiple stakeholders to act suggests that accounting as a mechanism of organizational change extends beyond the simplicity of sporadically adopting or discarding a particular accounting practice on an as needed basis.

Competition on the playing surface did not translate to competition between grassroots organizations until the unintended consequences of professionalism came into play whereby accounting practices such as compensation structures for positions (e.g. coaches, administrators) began to create a "professional playing field" where the unwritten rules of game began to change. The implementation of formal accounting practices has led to evolving compensation structures and contributed to the transformation of the logic of volunteerism. This example supports the various rates of change in participating organizations as some grassroots organizations have fully transitioned to paid staff while others continue to rely on volunteers who receive small compensation for their time.

While situational pressure upon individual organizations continues to exist, it was also found that these types of pressures had become more systemic in nature post-reform and occurred across the grassroots volleyball system as a whole versus unique instances. The adoption of formal accounting practices and the unintended consequence of mobilizing a professional logic into their environment may not necessarily be associated with efficiency and effectiveness criteria, but because the practice seemed to be the "right thing to do," clubs that are successful use them.

Accounting's role in the professionalization process was, at first, to introduce a professional logic into those organizations that adopted formal accounting practices by using the expertise of volunteers. These formal, professional practices became entrenched through the transformation from volunteerism to professionalism associated with the hiring of paid staff and the introduction of compensation structures as a result of the growth of the sport and the increased expectations of the fee-paying membership. This membership, now larger, also demanded greater accountability in the form of formal reports which accounting supported. Accounting acted as a carrier of the professional logic by supporting and facilitating the adoption of other professional practices.

Pre-governance reform, volunteer leaders had greater independence and felt more ownership in the decision to implement selective accounting practices as they saw best fit their organization's demands (Skelcher and Smith, 2015). This reduced the resistance to accounting change, enabled new logics to permeate organizational boundaries, and minimized the ceremonious adoption of requirements found post-governance reform. Post-governance reform mandated accounting changes were found to have prompted a more consistent progression of professionalism across organizations but have been met with greater collaborative resistance by organizational leadership, limiting accounting's ability to carry ideas and values and reconstruct or erode amateur sport logics (Clune *et al.*, 2019).

6. Conclusion

This study describes the professionalization process experienced by the amateur sport of volleyball in the province of Ontario. This process involved the transformation of amateur/volunteer-based organizations to hybrid forms of professionalized entities with the adoption of professionalized accounting practices adopted over time. This transformation was influenced by the selective enactment and willingness of a GSO leader and capabilities of the GSO organization to respond to their environmental demands for increased levels of accountability. While professionalization occurred sporadically for some time triggered largely by need pre-reform, significant growth in player participation and the formalization of accountability requirements at the field level, post-reform accelerated professionalization. Professionalization has taken the shape of moving from volunteer to paid staff positions, adopting standardized, formal accounting processes to report to constituents, and revenue-generating (for-profit) activities. Accounting acted as a carrier of the professional logic, both in terms of the adoption of formal accounting practices enabling the emergence of the logic to occur and the mechanisms of accountability (e.g. accounting professional) which embedded the logic of professionalism, enabling it to "stick" within the institutional environment.

Across the sport, the introduction of the professional logic became formalized through the demands of the provincial and federal sport organizations. This led to the forced adoption of certain accountability practices by the grassroots organizations. Formal accounting practices were required to support accountability requirements and compliance to standards, further entrenching these practices. This formalization of professionalization affected the organizational field as pressure was exerted upon organizations to comply in order to participate in provincial and national competitions. The adoption of formal accounting practices in response to demands from below (the fee-paying membership) and above (the PSO and NSO) contributed to the professionalization of grassroots organizations. Since the logic of amateurism/volunteerism remains, however, organizational hybridity has resulted. There is some evidence, however, that professionalization will continue, occurring at the expense of the values and beliefs associated with localized, community-based amateur, volunteer sport organizations.

The exclusion of representatives from PSOs and NSOs is a limitation to this study as only one level of the amateur sport structure was analyzed. A multi-level perspective would provide insights into how accountability across the entire amateur sport structure affects the professionalism of GSOs. Further, understanding the interconnectedness of

professionalization occurring at each level would address the interdependencies of the coordinated efforts that are needed for the delivery of sport in Canada. This study focused on only one sport. The study of other amateur sports in Canada and elsewhere would further our understanding of the conflicting or contradictory institutional logics in sport organizations that can lead to practice variations and the legitimization of approaches that field-level organizational leaders may take (Alexius and Furusten, 2020). Given the nature of sport and accountability that exists up and down within the system, further research to understand professionalization at each level, how they are interconnected and the logics selectively enacted by leaders, would benefit the delivery of sport in Canada. Accounting and accountability can effectively advance our understanding of "the way in which logics are managed and resolved within organizations" (Skelcher and Smith, 2015, p. 437).

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