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Innovations in global sports brands management: the case of FC Barcelona's Barça Museum

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ABSTRACT

Purpose: Ongoing improvements in sports management, marketing, fan experience, as well as corporate social responsibility (CSR) must be implemented by professional team sport organisations (PTSO). Yet, little is known about how and why PTSOs account for the impacts of their CSR initiatives.

Design: This case study analyses a one-of-a-kind sport for development museum. Curated by FC Barcelona's Barça foundation, this innovative museum was designed to showcase, and account for, Barça's social impacts.

Findings: Four main sections of the Museum are leveraged to translate the claim that Barça programs provide positive social impact.

Research Contribution: This paper illustrates how a museum becomes a significant asset for convincing and activating both fans of a PTSO as well as sponsors of a sport-related foundation.

Practical Implications: This study invites CSR practitioners to reflect about innovations in how they account for the impact of their programs.

Value: How this unique SfD museum contributes to FC Barcelona's efforts of becoming *més que un club*, or more than a club – and therefore allowing FC Barcelona to escape market logic on a planetary scale – is also discussed.

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Introduction

Football's (soccer's) influence on society goes well beyond its fan base (Viera & Sousa, 2020), to the extent that some authors even argue that modern nations can be viewed as an effect of rich and complex relationships forged by great social and cultural institutions, including mass media, religion, education, and, arguably, football (Giulianotti, 1999). Stoked by unprecedented and unrelenting mass media, social media, and marketing, football has become increasingly globalized and the social networks

it weaves is increasingly complex. Legions of fans no longer interact only with their local clubs and homegrown stars. Rather, fans connect, through new technology and media (Wolfe et al., 2002), with players, sponsors, other fans, rivals, sport announcers, streaming services, and global television networks, both at home and around the world. Sport in general, and football in particular, have truly become global phenomena that offer both considerable commercial and research potential (Wolfe et al., 2002). As a case in point, one of the world's

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premier football brands, FC Barcelona (Forbes, 2019a, 2019b; Shobe, 2008a, 2008b), boasts having nearly 150,000 *Socios*, or members of the club, as well as millions of fans located around the globe (Floreta, 2017), comprising a network of individuals with whom they have built long term relationships and strong sports fan equity (Kim, Kim, Magnusen, & Kim, 2020). However, even the best-known professional team sport organisation (PTSO) must constantly compete, both on and off the pitch, to attract and retain fans and sponsors. Indeed, all other teams in their league, as well as every other established and emerging sport, are vying for the limited attention of fans and sponsors alike. Accordingly, the market logic in this industry demands ongoing innovations in athlete performance, coaching tactics, and strategies that provide success on the field. Yet, previous research argues that more than a winning team (Richelieu & Webb, 2017) is needed to maintain the competitive advantage of a PTSO and that ongoing improvements in sports management, marketing, communication, fan experience, as well as corporate social responsibility (CSR), are also vital. For purposes of this study, “CSR generally refers to business decision-making related to ethical values, compliance with legal requirements, and respect for people, communities, and the environment” (Lindgreen et al., 2009, p. 304). Nevertheless, little is known about why PTSOs first choose certain CSR goals of others as well as how they account for their impact. This is largely because of the limited number of studies that have focused on social innovations associated with PTSOs. This study is therefore important since, for FC Barcelona, like every other sports brand, their competitive advantage arguably depends on their capacity to adapt and innovate (McMurray et al., 2013), both on and off the pitch. Thus, understanding the relationships between all forms of innovation, including social innovation, knowledge production, and the organizational capabilities of sports brands is critical (Knight & Cavusgil, 2004).

Insights into the innovations PTSO implement to activate and retain fans and sponsors are also

important to both scholars, practitioners, and policymakers alike since many PTSOs have set up associated non-profit foundations as part of their larger corporate social responsibility strategies (Anagnostopoulos et al., 2022). For instance, it is estimated that 66% of the professional teams in the American big four major leagues have orchestrated an associated non-profit foundation (Sheth & Babiak, 2010). Thus, to better understand the complex relationships between PTSOs and their associated foundation(s), this study will examine how one non-profit foundation, associated with one of the world’s best-known sports brands, accounts for the impact of their innovations.

The Barça Foundation (hereafter Barça) is a not-for-profit agency associated with FC Barcelona. It is designed to improve access to education and to reduce violence for vulnerable children. This initiative is categorised as social innovation, as it generates actions related to improving community and individual welfare (Mulgan et al., 2013). Using a case study methodology, we will provide new theoretical and practical insights to academics interested in innovations in sport management as well as to practitioners operating in the fascinating, yet underexplored, field of managing sport for development foundations associated with major sports brands. Moreover, because Barça was orchestrated to tackle the grand challenge of inclusion of vulnerable children, mobilizing a case study methodology is arguably pertinent (Eisenhardt, Graebner, & Sonenshein, 2016).

Specifically, this study will examine how and why a physical museum dedicated to the staging of Barça’s social impact and contributions was leveraged to convince visitors that sport truly contributes to inclusion, violence reduction, and development. As such, the museum studied in this paper can evidently be considered a space designed to make people think (Woodward, 2012), but *what* it was designed to make people think about is somewhat less clear. For instance, the Barça Exhibit showcases this agency’s contributions through sport for development and, as such, it should not be confused with the FC Barcelona corporate museum curated to communicate

the club's history through the presentation objects and artefacts such as medals, jerseys, and trophies in a museum-like setting (Chaney et al., 2018).

This paper will concomitantly aim to address two additional identified gaps in literature. First, there are ongoing debates about how museums account for social contributions to the broader community as they increasingly “also have to demonstrate their ‘social purpose’ as part of non-financial performance measures” (Azmat et al., 2018, p. 387). Second, this study can be viewed as a response to the ongoing calls for more theoretical work about monitoring, evaluating, and accounting in the field of sport for development (Cooper et al., 2016; Richards et al., 2013; Svensson et al., 2018; Webb, 2019). Granted, other authors have pertinently reminded us that monitoring and evaluation should not be the sole focus of scholars who investigate Sport for Development (SfD) management issues (Welty Peachey & Cohen, 2015). Yet, as there is still much to be understood about the managerial nuances of this particular field (Schulenkorf, 2017), this study is arguably timely. Furthermore, as the object of study analysed here is, to our knowledge, the only sport for development museum in the world, this article will conceivably contribute to advancing our understanding of broader issues related to innovations in sports management.

To provide these contributions, this paper will first contextualize the specific object of study. Then, an overview of the research design and a review of relevant academic literature will be provided. This will be followed by a presentation of the findings and a discussion about the sense and meaning obtained through this study. A conclusion will wrap up this paper with contributions, limits, avenues for further research, and implications.

1. Context and theoretical background

This section will provide a brief overview of the challenges of accounting for impact in the field

of sport for development. We will then narrow our focus and provide pertinent information about Barça's specific context. This will be followed by an exposé of the theoretical framework adopted for this paper.

1.1 Contextualizing sport for development

Few human constructs have such a global reach as sport. Perhaps only phenomena such as art or religion can rival its breadth and depth of its attractiveness to people around the world (Harari, 2016). However, in comparison with other highly complex human constructs, it is plausible that it may be easier for many people to think they know and understand sport better than the other institutions mentioned. Bourdieu et al. (1998) have even argued that the challenge with studying sport is that, since almost everyone has played sport, most feel that they have a valid opinion about what sport is.

Another challenge to studying sport is that people's opinions are not only shaped by their lived, sport-related experiences, but sport-related thought is also molded by ubiquitous commentary from friends, colleagues, fans, and reporters, all of whom share their ideas and sentiments about an endless variety of subjects related to sport. As such, this generalized assumption of many that they understand sports presents certain obstacles to scholars who wish to study sport scientifically. Thus, studying sport scientifically will require scholars to “break with preconstructions, [while not] avoiding the problems (notably political ones) that preconstructed discourses can involve” (Bourdieu et al., 1998, p. 15). This suggestion brings us to consider the a priori political ideas clubs, players, and fans (Power, Widdop, Parnell, Carr, & Millar, 2020) have about sport and their theoretical relationships with development of sport and sport for development. For instance, if the International Olympic Committee builds a sports complex with the

intention of either improving sport literacy, enlarging its fan base, or producing better athletes who will provide more entertaining sport spectacles, then this pertains to the development of sport. In other words, an approach that establishes clubs, trains coaches, and provides opportunities for athletes to reach the elite levels in their selected discipline will be considered conceptually related to the development of sport (Banda et al., 2008). In contrast to sporting outcomes and impacts that are driven by market interests, a growing number of agencies use sport as a tool for contributing to a variety of development goals such as health, inclusion, and peace (Kidd, 2008; Richards et al., 2013; Schulenkorf et al., 2016; Svensson & Woods, 2017; Webb & Richelieu, 2015). Building on the popularity of sport as well as its claimed contributions to intergroup relationships (Sugden et al., 2019), sport in general, and football in particular, has great appeal as a development tool for governments and NGOs alike.

The cost-effective nature of football combined with the global appeal of this sport makes it the activity of choice for a great many SfD agencies (Schulenkorf et al., 2016). Yet, it is necessary to remain cognizant of the inherent complexities of both sport and football. For instance, some contend that sport provides a universal language that can help connect people beyond religion, class, or race (Beutler, 2008; Cooper et al., 2016; Mwaanga & Adeosun, 2019). By contrast, others accurately remind us that sport still struggles with many systemic problems such as racism, homophobia, and sexism (Kidd, 2008; Webb & Richelieu, 2015). Nonetheless, the theoretical potential of sport as a tool for development or peace has generated a steady increase in the number of agencies operating in this field (Cornelissen, 2011; Giulianotti, 2011; Svensson & Seifried, 2017). The number of scholarly publications in this field has steadily increased as well (Schulenkorf et al., 2016). However, even if sport for development is attracting ongoing

attention from scholars and practitioners alike, it remains fraught with many conceptual and managerial challenges, not the least of which being those of monitoring, evaluating, and subsequently accounting for outcomes and impacts that are difficult to assess. We will revisit this aspect of sport in our discussion section. Beforehand, a short detour may be pertinent to contextualize our object of study.

1.2 Contextualizing FC Barcelona's Barça Foundation

FC Barcelona, one of the world's most recognizable sporting brands (Richelieu & Pons, 2006), is a not-for-profit organization owned by *socios*, or members of the club (Floreta, 2017). Curious for today's lucrative sports entertainment industry, FC Barcelona operates a rare non-profit model, purporting to target outcomes that go beyond simply generating profit for their owners. Collectively, the members of this club currently support a number of sports teams, including men's and women's football, rugby, and basketball (Hamil et al., 2010). Even so, it is important to note that their business model presents many characteristics of purely commercial sports brands. One point of similarity between FC Barcelona and other professional sports brands is the emphasis it puts on CSR, which implies voluntarily adapting their interactions and practices to include environmental and social considerations (European Commission, 2011). In light of this, it is fascinating to consider why they need a CSR program at all if their mission is, above all, social? Nonetheless, FC Barcelona places great emphasis on CSR, to the point of having created an associated foundation: Barça. As outlined in FC Barcelona's 2015–2021 strategic plan, Barça is designed to support the club's mission of becoming "the most admired, loved and global sports institution in the world." The spirit of this mission is synthesized in their motto of being *més que un club*, or more than a club (Floreta, 2017).

Operationally, the prevention of violence, social inclusion, and education form the three targeted areas in which Barça supports children and young people from around the world. Through a variety of programming and events, notably through their flagship program called the SportNet methodology, Barça claims to reach over one million children as beneficiaries located in 53 different countries. In brief, the SportNet methodology is thought to contribute to developing the ability to resolve conflict without resorting to violence through a three-step process. In locations such as the Favelas of Rio or in seven regions around Basrah, Iraq, the first step of the SportNet methodology consists of encouraging the children to agree on the rules of a game. This is followed by playing the game according to the agreed upon rules. Finally, after the match, the group discusses how the game went and agree on who should win, depending on who best respected the spirit of the original agreement (Floreta, 2017). While this approach appears constructive, it will clearly remain challenging for any organization to establish conceptual relationships between how playing with these rules will contribute concretely to their three stated objectives of the prevention of violence and the promotion of social inclusion and education.

The second theoretical challenge is related to how to monitor, evaluate, and account for the impacts and outcomes of organisations such as Barça. Classical marketing and accounting tools such as annual reports or impact statements can be used to this end. However, it is unclear how effective such assets will be for convincing the general public, fans, and, possibly more importantly, external funders that such programs are effective. It will indeed be challenging to tell the Barça story in a way that will capture the limited attention of a viewer or reader who is frequently distracted by today's society of the spectacle (Debord, 1992; Møller & Genz, 2014). Innovations in

building impactful accounts will arguably be needed, as attracting and retaining the attention of viewers or readers in today's hyper-mediated world is challenging. This is where it might make sense for an agency promoting sport-related social innovations to stage stories about violence prevention, social inclusion, and access to education.

1.3 Theoretical background – storytelling, and staging

So far, this paper has presented a dilemma that a growing number of agencies who use sport as a tool for development might have: how to account for the impact of their programs? This accounting must arguably be done in a way (a) that captures the attention of the public over the noise generated both by an overwhelming and dominant sport/entertainment industry, as well as that generated from other valuable social causes, and (b) that convinces their audiences of their contribution to development through sport. In other words, in today's society of the spectacle (Debord, 1992), it is especially difficult for SfD agencies to figure out how to effectively translate their claims that sport contributes to development into facts. Perhaps trying an innovative approach, such as staging evidence of impacts in a museum like setting might be effective.

However, the analyst of SfD narratives should remain mindful that accounts may not present the whole organizational story. In part, this may be because the accounting disclosure format only presents a limited version of the situation. Furthermore, assets that provide a limited perspective that might be misleading to a reader who might not be getting full disclosure (Gendron & Breton, 2013). For instance, if annual reports are a form of storytelling intended for shareholders, they may only present a limited, sanguine organizational context.

By contrast, it is conceivable that using innovative museum technology that involves

staging images and artefacts might be more effective than an annual report in capturing the visitor's imagination. Yet even rigorously structured exhibitions may not convey the richness and nuance of a given situation on the ground. Seeing as museums often combine the written word, imagery, and artefacts to communicate selected viewpoints of the represented phenomenon, it appears pertinent to enhance the study of an organization by including the examination of visual elements.

Visual and staging studies

By analyzing what an organization decides to render visible, visual studies have demonstrated its usefulness for teasing apart relationships between spectatorship, commercialization, organizational values, and dominant thought (Brown, 2010; Davison, 2011, 2014; Picard et al., 2014). Undeniably, selecting what information will be transmitted involves choice. This involves tactically identifying, selecting, discarding, labeling, highlighting, and editing information (Duval et al., 2015). By extension, the selection of platforms, lighting, music, sounds, games, and images in a museum or exhibition context is used to stage a story. With the use of games, cartoon characters, and other friendly medium, complex and potentially controversial situations may be rendered unthreatening and engaging. Museums therefore use a range of tools to present, then re-enforce, relationships between concepts. Arguably, the intent of staging is to activate the visitor into agreeing with the narrative advanced by the curator and, in this way, the visitor is potentially enrolled as an actor in this given network (Latour, 2005).

While the information the museum presents may be unthreatening and friendly, it is not neutral (Duval et al., 2015). Visual (re)presentations nudge a visitor to align themselves with dominant patterns of thought (Brown, 2010). This is important because exhibitions tend to portray agencies "in terms of accomplishments and outcomes, as if the latter were as tangible as artefacts meticulously displayed

in museums" (Duval et al., 2015, p. 34). Visual studies invites the analyst to consider "what is made visible, who sees what, how seeing, knowing and power are interrelated" (Bal, 2003, p. 19); it contextualizes topics and their referent objects and images, thereby helping the analyst to understand how topics influence and are influenced by relationships (Brown, 2010) [possible to have a sentence to conclude this thought?].

Having briefly contextualized our study, we next present the material and methods selected for this research.

2. Material and methods

Bourdieu et al. (1998) have suggested that because everyone feels that they know and have ideas about sport, adopting a robust scientific methodology is critical when examining such a commonplace concept. What is needed then is a method of inquiry that moves beyond the quotidian aspects of sport and manages to achieve the standards set by the academic community (Prasad, 2005). Thus, as this study aims to examine the depth and detail (Patton, 2002) of a single setting (Eisenhardt, 1989), a case study methodology was selected. This is a pertinent method for answering our research questions related to how and why PTOs account for the impacts of their social innovations. Furthermore, our method will need to contend with unresolved debates about fundamental questions such as: does development work? do we need to know if it works? and, if so, how does it work (Kay, 2012)? We must also contend with the idea that the way we think sport might work will influence how we think sport can be examined (Fleetwood, 2005). For this study, we therefore adopted the epistemological position that social innovation in sport could be viewed as a contested field (Giulianotti et al., 2016). In this view, agencies not only compete for attention, legitimacy, and funding with other sport agencies, but they must also contend with

indirect competition from all other important social causes, to the extent that capturing the limited attention spans of funders is argued to have become an operational priority for many non-profit agencies (Naik, 2013). The struggle for attention informs the way claims must be made, influences what may be said, and directs decisions about whom the selected spokesperson for a given cause should be (Hardy, 2004).

In this view, curators have power and influence over those subjected to their exhibitions (Lidchi, 1997) in that they select which stories will be told and which artefacts are staged. Exhibitions and their staging should therefore be studied in relation to the political, social, and historical context of the exhibitor (Lidchi, 1997). The information organisations share through images, artefacts, or stories, and present through media such as annual reports, websites, or museums, is arguably tailored to provoke a preferred reaction in the targeted audience within a given context. Thus, the analytical endeavor selected for this study had to facilitate the collation of data about how and why information is presented, as well as concurrently provide insight into why other information is hidden. The selected analysis process also needed to provide insight into how the selection of artifacts and exhibits helps the targeted audience into accepting the agencies claims, or more importantly, decide to actively support this specific cause. Therefore, to understand the complex relationships woven between actors – such as media, sponsors, and governing bodies (Wolfe et al., 2002), or between a club and their fans – we required an analytical process composed of three phases: field observations, data collection, and analysis.

2.1 Phase 1 – Field observation

Located on the site of the legendary Camp Nou, home of FC Barcelona in Barcelona (Spain), the Barça Foundation Exhibit is an interactive

museum that invites visitors to experience the transformational power of sport. Field observation consisted of a self-guided tour of Camp Nou, the FC Barcelona Museum, as well as the Barça Foundation Exhibit. The timing of the field work was important, as Camp Nou is a major tourist attraction and can be crowded to the point of interfering with the collection of samples of visual imagery, presented artefacts, and staged stories. Moreover, the Barça Exhibit offers several interactive platforms, so it was critical to conduct field work when there was the least number of visitors present. Thus, to avoid the mass tourism of the summer, fieldwork was conducted at the beginning of April 2019. Observations were conducted at the end of the day, which further allowed unhindered and intimate access to the exhibit. Four main sections of the exhibit were retained for the purposes of this analysis and include the exterior, the foyer, the games counter, and the virtual reality wall.

2.2 Phase 2 – Collating the data

We began with the study of iconic representations, in terms of semiotic theory, which consist of both signifiers and signified (Davison, 2014). This approach combines what is written presentation and its associated images. Barthes (1964) suggests that icons can present a symbolic message through a combination of what is “connoted” as well as what is literally represented, or “denoted” (both elements of the signified), by the image or artefact (the signifier). The crux of the challenge for the analysts is to determine how imagery comes to (re)present the complete system of signifiers, signified ideas, icons, indices, and symbols of a complex phenomenon.

Barthes (1964) recommends focusing on three types of messages contained in a selected image. This first is linguistic and is presented with words, headings, and descriptors that are added to an image. The selected words provide clues as to how the exhibitor intends

that the visitor decodes the image. The second message may be gleaned from the image itself. Generally, without linguistic support, an image may provide just a series of disconnected signs, colors, and symbols. Taking the time to concentrate on the assembled images and what is presented, allows the analyst to make out the messages the curator intends the visitor to understand. The third type of message Barthes proposes may be collated from the study of the selected location and/or medium? of the image. If an image in a magazine signifies different information depending on the type of magazine it is published in, what an image signifies will logically also be different depending if it is presented on a website, a billboard, or a museum.

2.3. Phase 3 – Analysing the data

The collated words, images, and artefacts were first analyzed by focusing on the visual imagery, with attention to the three types of messages (words, images, and context) communicated by the staged images and artefacts. In this phase, connections were established between the staged images and artefacts, their presentation, as well as their associated words. The context of the presentations was also painstakingly considered. One of the elements analyzed in phase 3 was the exhibit's staging of preferred version (Lidchi, 1997) of sport on development's influence and impact. The choice of the imagery, the proposed artefacts, as well as the selected games and interactions retained by curators all inform the analyst of the efforts to build a specific semiotic "want-to-do" (Greimas & Courtes, 1979) in the mind of the museum visitor.

Informed by Lidchi's (1997) work, selected texts and even the types of displays – "including glass cases, simulacra, photographs and pictures" (Duval et al., 2015, p. 38) – were also analyzed; codes were allocated to the different exhibits, from which conceptual clusters of displays were formed.

Exhibits were subsequently analyzed with a second round of codes related to visual studies, including codes for elements such as "signified," "signifier," and "context." The exhibits were then analyzed for impact statements, knowledge claims, and facts, all of which were also coded. Coded items were subsequently clustered into groups from which relationships were drawn. Accordingly, subjects and acceptable values were identified and collated. Through this analysis, certain information and values were identified that should likely have a place in the exhibit but were not staged.

3. Findings

The decision to use exhibits, stories, as well as how these stories will be told, all involve choices to present claims, and facts, in a certain light. The same holds true when games, technologies, and information are presented in a museum setting (Duval et al., 2015). Let us explore some of the choices Barça made in four specific zones of its exhibit.

3.1 The exterior

As Barthes (1964) argues that the context in which a signifier is presented influences what is signified, the first zone we analyzed was the exterior of the museum. Physically located a few hundred meters west of FC Barcelona's legendary 98,000 people-capacity Camp Nou stadium, the Barça Exhibit is located on the same avenue as the FC Barcelona Museum, the ticket offices, and accreditation bureau. More precisely, it is situated just in front of the *Palau Blaugrana* sporting-goods megastore that offers three floors of mostly FC Barcelona merchandise. Yet, undoubtedly, the main attraction in this section is the FC Barcelona Museum, which is positioned as the last of the tourist and entertainment attractions in this section of Camp Nou.

The FC Barcelona Museum is a space designed to celebrate the history, players, and

outstanding matches of this club. It accomplishes this by staging artefacts such as trophies and jerseys of famous players, and by offering experiences such as visiting the interior of the FC Barcelona stadium or taking pictures with backdrops of famous players. However, this museum can only be accessed through a range of tour packages that cost between €22 for the basic tour to €58.50 for the Camp Nou guided tours. These prices contrast with the free access of the Barça Exhibit.

Another contrast includes the facade of the Barça Exhibit (see Plate 1 in Appendix), a modest front painted with the official colors of the *equip blaugrana*, which are blue and garnet. The facade has two mentions of SALA PARIS–ESPAI BARÇA FUNDACIÓ, in capital letters, and two large team crests. These club crests are linked to the long history of the club. They include, at the top, the cross on Sant-Jordi (the patron saint of Catalonia) and the Senyera (the Catalan national flag). In the middle, there is an FCB in capital letters, which stand for Futbol Club Barcelona. Finally, the bottom of the crest has the blue and red stripes that were on the first team jerseys, as well as a vintage football in yellow. Six large photographs are also presented on the facade. Three are of FC Barcelona players in action and three are of children wearing FutbolNet t-shirts (since the time of the field work, FutbolNet has been rebranded as SportNet methodology). In large letters, in both English and Spanish, visitors can read the following statements:

Discover the transforming power of the Barça foundation – Enter the Espai Barça Fundació and discover the transforming power of the sport. The spirit of Barça turned into a unique human and technological experience, helping you to understand why we are more than a club.

Amongst the other visual elements present on the exterior of the site is the Rakuten logo, which appears on the jerseys of the players presented in the three large photographs. Rakuten is an online cashback shopping site and a team

sponsor. Finally, there is also the entrance and exit of the exhibition.

3.2 The foyer

Upon entering the exhibit, visitors take a sharp right turn and are greeted by dimmed lighting and a calm atmosphere, which contrasts with the sunlight and bustle of Camp Nou. Visitors are met by Dream-E, a state-of-the-art humanoid robot (see Plate 2 in Appendix). In Spanish, Dream-E introduces visitors to the Barça foundation, their work, and to the exhibit. As part of a highly colorful light and sound show, Dream-E expands on the three goals of the Barça foundation: social inclusion, violence reduction, and access to education. It also shares information about the foundation, such as the following statements:

- the Barça foundation reaches +1,000,000 children and youth around the world;
- 0.5% of players' salaries go to the foundation;
- 0.7% of the club income goes to the foundation;
- private fundraising is important, (Dream-E does not, however, reveal figures about amounts, as these change every year);
- 80% of the foundation's revenues go to their social mission, with 12% going to communication and marketing;
- several non-profits are supported by Barça, such as the Red Cross, Unicef, Proactiva, the Sant Joan de Deu Hospital, and the Federacia Catalana de Futbol (nearly 40 organizations in all).

Dream-E also presents generic names of children who have benefited from their SportNet methodology and concludes with the message that *"You are Dreammakers; And now you're a new member of our team! The Game is never over. And thank you."* This is followed by credits stating, "with thanks to Panasonic, Admira, and Intel."

From the Foyer, the spectator proceeds down a short, dimly lit tunnel to the main exhibit area, which is divided into two areas: a games counter and a virtual reality wall.

3.3 The games counter

After proceeding from the foyer, the visitor will arrive at a section we labeled as the game counter (see Plate 3 in Appendix). The games counter is a long table with 12 interactive game terminals. Behind the counter is a large mural that presents both static information as well as rotating videos. The written content on this mural provides information about the 10-year-old alliance between the Barça foundation and Unicef, as well as presenting the logos of the corporations and NGOs that have a collaborative alliance with Barça. These include 38 brands of both for profit and non-profit organizations such as International Olympics Committee, the Bill and Belinda Gates foundation, Shell, and the Scotia Bank.

The games offered at the terminals are very basic and easy to understand. After selecting the preferred language, they begin with the message *“values at play”* in Spanish and challenge players to include certain values as they play. The animation is basic and reminiscent of vintage 8-bit video games, presenting mostly pixelized players of different races and genders. Many of these avatars wear jerseys featuring FC Barcelona’s red and blue. The first game is labelled *“social inclusion”* and invites the participant to *“click on the players to mix up the teams and make them as inclusive as possible.”* The participant is then challenged by different complexity levels and must compose ever larger inclusive teams based on pixelized jersey colors, skin color, hair color, and gender. A 25 second timer provides some pressure to complete this task quickly. The third level of this game includes three different colored teams and includes one pixelized athlete in a wheelchair.

A second game focuses on access to education. In this game, participants are asked to

complete a roster for their school’s football team by considering scenarios such as, *Your school has welcomed refugees from countries at war.* The participant must choose between two actions such as (a) *you form more teams made up of both local children and refugees* or (b) *You keep doing the usual FutbolNet activities.*

Other scenarios include *“In Africa, schools are not always near school activities”* and offers the following options: (a) *“You make FutbolNet an activity within the school itself”* or (b) *“FutbolNet takes place outside of school, for whoever can get there.”* Then participants are invited to consider: *“You’re in Bangladesh and the girls are still working helping their parents,”* offering the following alternatives: (a) *“You accept that the girls that can come will come”* or (b) *“You try to make the games bring people together.”* Finally, the participant is asked: *“You are in an Arab community, a) you include new activities that appeal to girls [or] b) you make the games easier.”* Points are given if the participant selects the answer that was predetermined to be right.

The final set of challenges is linked to violence reduction. In this challenge, the participant must click to make a pixelized athlete wearing a Barça jersey jump onto small boxes that include values promoted by Barça, such as being a team player, demonstrating humility, and having a positive attitude. The players must also avoid boxes with values judged to be negative, such as confrontation and individualism. The three games conclude with a word of encouragement about the participant now being a *“dream maker,”* which is the word the Dream-E robot had used at the end of its greeting.

3.4 The virtual reality wall

The final zone of the exhibit is the virtual reality wall (see Plate 4 in Appendix). This is an interactive zone where virtual reality technology, such as 3D goggles, immerse the participant in the lives of a selection of children who represent

participants in Barça activities. Animating locations such as Columbia, Bangladesh, or Indonesia, the virtual reality system provides vivid examples of the lifestyles of children living in these Countries. This interactive display invites participants to see some challenges that the beneficiaries of Barça programming face, as well as the opportunities they may obtain through the FC Barcelona Foundation. Moreover, the system allows the participant to follow the children in their day-to-day lives, but this immersion is limited to a series of scenarios linked to the three core objectives of the program. For instance, the participant can choose what a girl in Colombia should do if she encounters bullies on her way to school. As violence reduction is one of the three core values of Barça, scenarios suggest that participating in SportNet methodology, and subsequently applying the values that Barça promotes, will lead to happy endings for the subjects of these stories.

4 Discussion

Undeniably, through Barça's operations, FC Barcelona is striving to meet the standard of being "a novel and useful solution to a social need or problem, that is better than existing approaches (i.e. more effective, efficient, sustainable, or just) and for which the value created (benefits) accrues primarily to society as a whole rather than private individuals" (Phills et al., 2008, p. 11). Based on this definition, FC Barcelona, through the efforts of Barça, is clearly seeking to offer social innovations. This is fascinating since recent literature has argued that, as a result of neoliberal pressure, development agencies such as Barça's emphasis on producing social impacts has been usurped by the need to maximize financial performance (Dhanani, 2019; Duval et al., 2015). Considering the competitive pressure on SfD agencies to secure resources, it is unsurprising that social innovations require massive investments in sophisticated

schemes to influence the individuals who can secure their vital funding streams. This context has led to an increase in scholars examining annual reports, which is the dominant accounting tool used by development NGOs (Christensen & Mohr, 2003; Davison, 2007; Dhanani & Connolly, 2012; Gadais et al., 2017). Investing the time and resources needed to create a sophisticated museum instead of a commonplace annual report clearly indicates the importance Barça managers put on getting their social innovation message out. Undoubtedly influenced by the global reach of the FC Barcelona brand, Barça needs considerable investments to translate accounts of social innovations and impacts into a format that is accessible and understandable to large and diverse audiences originating from all over the world. Yet, building loyalty while concurrently obtaining a social license to operate from such a large and diverse group of actors arguably makes it challenging to successfully account for social innovations and impacts.

The resulting solution retained by Barça to account for social impacts through a museum involved (re)conceptualizing outcomes and impacts of their CSR initiatives. This, however, implies that Barça needed to deploy a strategy to not only shift unexamined views about what represents a valid account of development through sport but also to define their impact on local situations through their accounting (Hopwood, 1983; Napier, 2006). This suggests the need for analysts to consider the influence of political, social, and organizational spheres beyond simply focusing on an organisation's operations (Burchell et al., 1980). This shift in perspective is perhaps inevitable considering that "alternative views on accounting have emerged in accounting research, perceiving accounting not as a mere technical solution for a technical problem, but rather as a cultural phenomenon, a product of social relationships, frictions and interests, and simultaneously as an active participant in their creation" (Horvat & Korošec, 2015, p. 34). Thus, examining the

unconventional accounting practices of one sport foundation allows us to appreciate the challenges associated with accounting for social innovation to a global audience in action.

Specifically, sport as a tool for contributing to a variety of development goals such as health, inclusion, and peace (Kidd, 2008; Richards et al., 2013; Schulenkorf et al., 2016; Svensson & Woods, 2017; Webb & Richelieu, 2015) is, in its own right, one form of social innovation. Presenting sport in a way that contributes to intergroup relationships (Sugden et al., 2019), contributes to sport's appeal to governments and NGOs alike. In the contested fields of individual and community development, stories about lives transformed through sport are frequently leveraged as evidence of mission attainment, or as a strategy to build relationships or to activate partners (Arellano & Downey, 2019; Webb & Richelieu, 2018; Welty Peachey et al., 2015). Heartfelt stories and touching images, transmitted through websites, impact reports, or shared through social media by celebrity spokespersons, are thought to effectively convince others of the notion that sport can contribute to development (Armstrong, 2002; Darnell, 2010; Gadais et al., 2017; Wilson et al., 2015). The accounting practices demonstrated in this study may in fact mark an evolution in the field of SfD and, by association, into professional sports as well. More specifically, we suggest that a museum exhibit can be a powerful accounting tool for the fact that (a) sport contributes to development and (b) that FC Barcelona is more than a club.

Through the studied exhibits, we found rich and complex power relations threaded into the stories selected by the museum's curators, concluding that the decisions related to the construction of the exhibits are made with the intent of influencing those who visit the exhibit. By leveraging Lidchi's (1997) theories on the politics of staging, the studied exhibition could be viewed as one of FC Barcelona's strategies to evade standard supply and demand

market logics and reinforce their desire to be more than a club. Operationalising the unexamined belief that sport is an effective tool for achieving societal impacts, Barça translates claims regarding the potential of their vision of sport into facts. In this context, facts could be considered as statements devoid of interest (Latour, 1987) that the visitor will accept without challenge. Thus, as Barça is the authority that selects the stories and the technology used to transmit them, it is in a privileged position to make knowledge claims about its impact, as well as about those of sport for development writ large. In this regard, a museum may theoretically be as influential, in the context of sport for development at least, as previously identified fact building assets such as literature, experts, allies, or laboratories (Gendron et al., 2007; Latour, 1987). Put differently, Barça uses museum technologies to construct a Foucauldian regime of truth, through which a "systematic operation of statements work together to construct a specific object/topic of analysis in a particular way, and to limit the other ways in which that object/topic may be constructed" (Lidchi, 1997, p. 191). Also pertinent here are Lidchi's (Lidchi, 1997, p. 44) arguments that "discourse governs the way a topic can be meaningfully talked about and reasoned about [and] influences how ideas are put into practice and used to regulate the conduct of others." The ideas that exhibits position how a topic can be discussed and that the presentation of ideas activates others draw parallels with Greimas and Courtès' (1979) the manipulation phase of semiotics, in which an actor is mobilised into wanting to pursue a given goal or target. In that sense, the exhibit attempts to influence the conduct of others by generating the acceptance of the notion that sport influences development. This effort is also likely designed to influence the visitor into becoming an actor in this network.

Based on these observations and according to the most recent Oslo Manual (OECD, 2018),

we posit that the Barça Exhibit offers a radically innovative approach to promoting social innovation initiatives. In fact, and to the best of our knowledge, such an exhibit is the only example in the world of museum built by a PTSO's non-profit foundation. Moreover, it is important to note that the Barça Exhibit, again based on the OECD's guidelines, also qualifies as a process innovation pertaining to the marketing methods employed to promote their services. As such, beyond being a social innovation, it could be argued that the Barça Exhibit is also an innovative promotional tool.

The complexity of the relationships influenced by the Barça Exhibit suggests that it is timely to tease apart and detail several concepts related to this social and promotional innovation. [Figure 1](#) presents the various components that make up this social and promotional innovation. By synthesizing our findings in this conceptual model, we propose that the exhibit not only showcases social innovations and promotes the foundation's outcomes but is also provides a way to engage stakeholders such as fans, participants in Barça activities, and sponsors. More precisely, our conceptual model provides insights into the features that influence the relationships co-created by the PTSO and their associated foundation, as a dependent organizational unit (Anagnostopoulos et al., 2022), as they work to build a positive image for the overarching sporting brand.

Our examination finds that Exhibits favor a design process that leads to a better engagement from all actors involved with a PTSO. Theoretically, the engaged stakeholders can subsequently be activated into influencing the overall context that supports the effort to reduce violence and increase inclusion necessary in the first place.

4.1. Managing sport for development marketing in a contested field

Our findings suggest that when a SfD agency such as Barça decides how to manage their

claims, they are mindful of their competitive context. This is vital because the whole sport for development industry is considered a contested field (Bourdieu, Dauncey, & Hare, 1998; Giulianotti et al., 2016). SfD agencies are not only competing with all the other SfD agencies for the attention and financial contribution of funders and donors, but they are also competing with all other important social causes. This influences which stories they tell and how each is told.

This point of view invites management scholars and SfD practitioners to remain cognizant of the fact that the curator, designers, and technicians select which objects to display as well as what information is included in the panels, texts, and captions; they generate the pathway through an exhibition. These choices are in part "repressive," in the sense that they direct the visitor towards certain interpretations and understandings, opening certain doors to meaning while closing others (Lidchi, 1997). Yet, there remains a likelihood that important elements that should be presented in this exhibit have been withheld. Specifically, there are few signs of shared ownership within this museum: this foundation targets children and youth in several countries, yet it was not clear that any of these participants contributed to the curation of the museum, for example. Their omission explains why they are not present in [Figure 1](#). Granted, stories of several children and their families are presented in the virtual reality section of the museum. However, it was not apparent that these children or their families participated in the writing of the scenarios or contributed in other ways beyond opening their homes or acting for the filming of the virtual reality videos. Thus, even though their stories are represented, we are unable to establish if their context is adequately or accurately staged, as it is the museum curators who set the stage and present (or not) a complete context of these beneficiaries' lived experiences. Ultimately, the choices made about how their stories are presented are in the curator's hands.

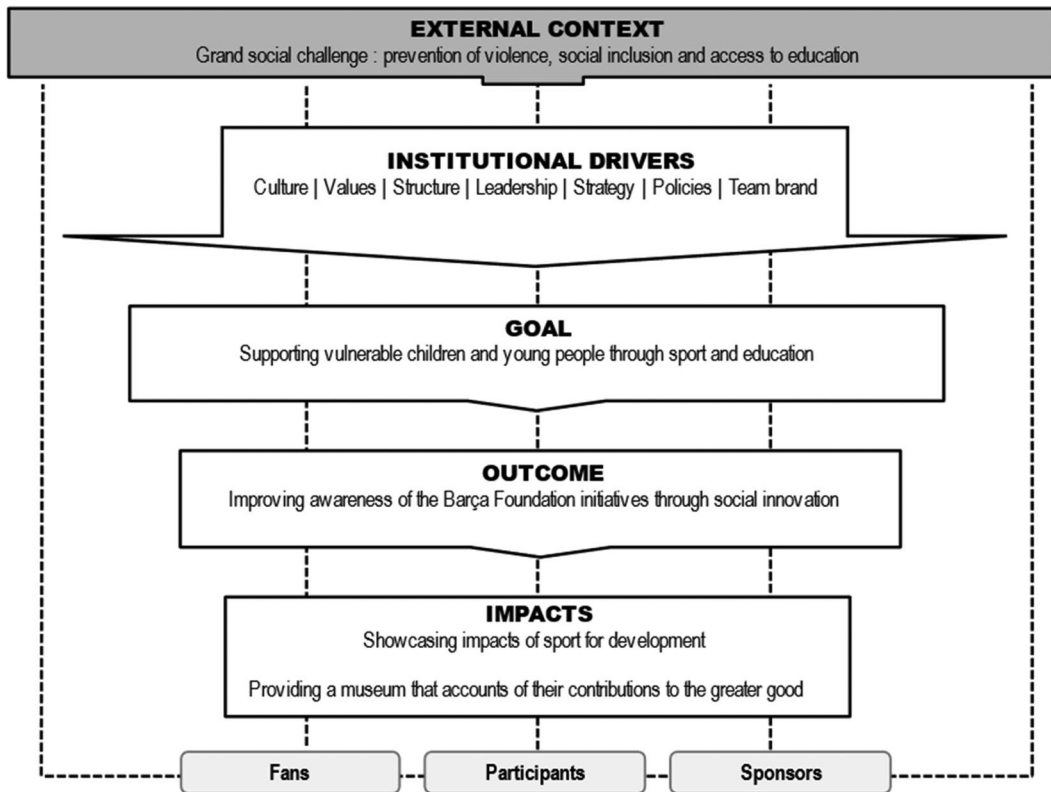


Figure 1. Professional team sport organisation CSR features.

The Barça participants' lack of staging power suggests that boundaries are set by the curators regarding which children deserve the opportunity to participate in programming and are therefore included. In other words, this suggests that only the children who reflect the values of this organization should benefit from their SfD initiatives. Granted, we cannot ascertain the participation criteria based on what was visible in this exposition. Yet, we can surmise that the stories selected for presentation in the virtual reality animations and games counters are closely aligned with the idea that a better life may be obtained through Barça's version of social innovation in sport.

To be fair, what an exhibition makes visible is necessarily a simplification of the context, as with all museums. In the case, we studied, likely out of necessities for time, space, and

attention spans, the exhibition had to be presented in a way that all but eliminates the complexity of the situations in which Barça programming participants eke out their existence. How and why these children find themselves in their respective situations is not discussed. Furthermore, it is not the intent of this paper to suggest that staged exhibits, the use of virtual reality, or the gamification of storytelling will even succeed in influencing the visitor. Addressing if, how, and why the visitor is transformed into an actor in the broader FC Barcelona network is arguably justified as future research endeavors. Adapting this research stream to consider the point of view of sponsors interested in supporting the museum also appears as a promising stream, as naming rights are purported to be one of the highest profile and costly forms of sports marketing (Jensen & Head, 2020).

Implications, limits, and conclusion

This paper illustrates how a museum becomes a significant asset for activating both fans of a PTSO as well as sponsors of a sport-related foundation, one that goes beyond the influence of more traditional tools like annual reports (Breton, 2009; Webb, 2019), impact statements, or progress reports. This is an important contribution since, up until now, all a skeptic would have had to do to contest the view that sport can contribute to development would be to present their own literature, mobilize their own expert, or present the findings of their own laboratory. Now, however, defending a contrasting point of view would theoretically require a skeptic to build their own exhibition or museum – a Herculean task by any standard and one sufficiently complex so as to discourage even the attempt. In other words, it is easier to abdicate and accept the presented views, than try to argue. However, considering the discussions advanced in this paper, fascinating, yet unresolved, questions emerge related to accounting requirements in the field of sport for development. For instance, why are accounting standards so demanding that classical accounting tools such as annual reports or impact statements are deemed insufficient by this studied PTSO orchestrated SfD agency, insufficient to the point that constructing a museum was thought to be necessary? Thus, while examining the impact of a museum on skeptics was beyond the scope of this paper, we suggest that more research is needed to resolve such theoretical questions.

One limit of this study is linked to our methodological decisions, which necessarily involve making choices about how data are collected and analyzed. Clearly, the visual theory approach selected for this study provides rich insights. Yet, we are unable, at this time, to provide more understanding about the processes behind the selection of stories and artefacts for this exhibit, as we opted to evaluate it

with the publicly available data. In short, we were able to examine what and how information is staged in this exhibit but were limited in our exploration of why and how these accounting decisions were made.

Future research along this stream could leverage Latour's actor-network theory (Latour, 2005) to tease apart how human and non-human actors interacted to arrive at the final ensemble of selected stories and artefacts. Moreover, as actor-network theory considers an actor to be anyone or anything that activates and enrolls others within the given network, future research could also explore if it is the act of seeing the selected artefact (Brown, 2010) or the way that the artefact or story is presented which enrolls the visitor. This line of questioning, however, does not imply in the least that Barça does not contribute to development of communities through sport. Rather, it simply raises the question of how the museum activates others into getting involved.

Another promising avenue for future research may be linked to the corporatisation and commercialization pressure (Collison et al., 2016) imposed on non-profits, such as the neoliberal pressures for non-profits to account for their results in the same way corporations do. Even if it is beyond the scope of this study to provide insights on this point, simply raising it may, from a critical management point of view, help contest this pressure. Still, non-profit foundations are expected to account for their operations predictably, in the same manner as a corporation must respect the rule of law in the countries within which they operate.

This raises a further important question about whether the reverse could not also be effective: Could we not demand that, instead of providing simple yet impersonal written artefacts such as annual reports, corporations must now provide visual representations of stories that clearly establish that they have achieved their mission, not only to shareholders, but to the broader society as well? We suggest this

would benefit the contingent of stakeholders, largely influenced by the society of the spectacle, to better understand what corporations have really been up to.

Disclosure statement

No potential conflict of interest was reported by the authors.

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Appendix

Plate 1. The Facade of the Barça foundation exhibition (Photo: Andrew Webb).



Plate 2. The Foyer (Photo: Andrew Webb).

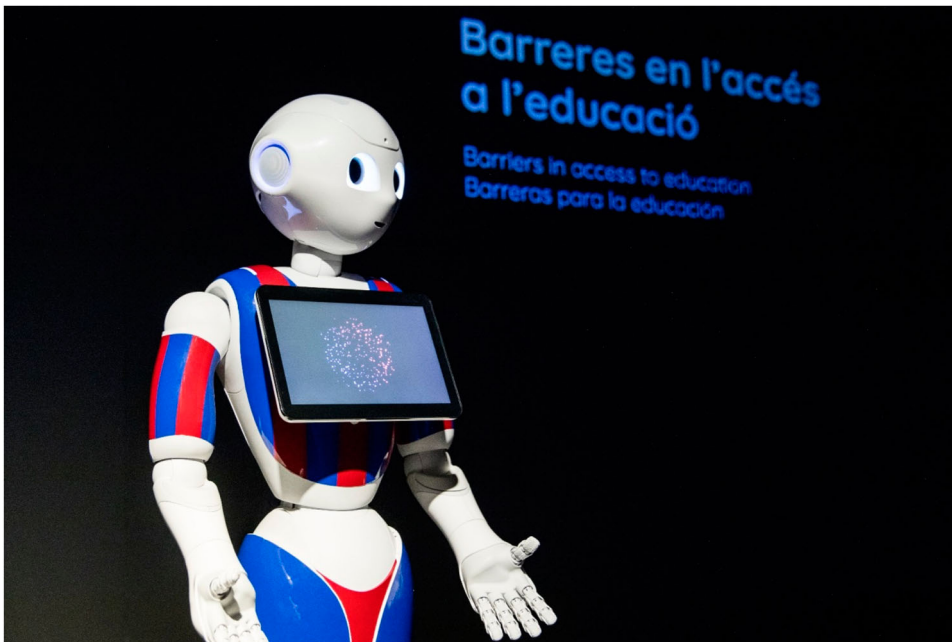


Plate 3. The games counter (Photo: Andrew Webb).



Plate 4. The virtual reality wall (Photo: Andrew Webb).

