

Using Action Research to Achieve the Implementation of Cost Accounting: The Case of the Public Sports Organizations at Local Level

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Abstract The public sector is presently immersed in a modernization process that requires the development and incorporation of new techniques and tools designed to improve management and facilitate this transformation. Cost accounting is one of the most popular tools used in the local governments. However their successfully implementation is far from being achieved in some areas at local level such as public sport services, which have important necessities of improve and update their financial management. This research examines the implementation of a cost accounting system in eight public sports organizations at local level in Spain. Through action research and multiple case study, we analyzed the starting situation, the cost study course, conditions for success, barriers encountered and the real utility of cost accounting. A need for simplicity and clarity, both of the cost analysis system and the information provided, was identified as a key factor for successful implementation along with a need to define the sports facilities and sport activities as core factors. The main problem identified during the implementation process was the poor quality of starting information related to the consumption and allocation of resources. Finally, our findings highlight the usefulness of a comprehensive cost accounting study for tasks as important as fixing prices or planning the sports activities to be offered.

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Introduction

Public administration systems are undergoing a constant and necessary renovation process according to demands for greater efficiency and management control (Lapsley and Pallot 2000). Generally speaking, this process is based on the reforms comprising the New Public Management model (Hood 1991), which is still being applied today (Ter Bogt and Van Helden 2011).

Local government organizations and agencies have been especially affected by these reforms (Benito et al. 2012; Kluvers and Tippet 2011), among other reasons because they can directly deliver clearly differentiated services to the citizen (Aberbach and Christensen 2005; Sanger 2008; Walker et al. 2011). Hence, the design, implementation and assessment of management tools at this level of government, using as reference the techniques and tools adopted by the private sector, has sparked the interest of academics and practitioners (Van Helden et al. 2010).

Local organizations offering sports facilities and sport services, designated in Spain as municipal sports services, are particularly susceptible to such improvements for several reasons: the current role played by sports as a public service (Benito et al. 2012; Liu et al. 2009); their structure as organizations directly providing services to the public (Brown 2007); and finally, although with different goals, the services offered are directly comparable to those of the private sector (Gallardo et al. 2009).

The present research was designed to assess the implementation of a cost accounting initiative in municipal sports services using action research, paying special attention to the starting situation, conditions for success, the barriers encountered and its practical use.

Theoretical Framework

Local Public Services

The autonomy surrounding local public services determines that, today, each area has more freedom in decision making and therefore the opportunity to better control its actions in the pursuit of the best service and best results according to the characteristics of each sector (Boyne et al. 2004). This is reflected in the multiple municipal services presently available in areas such as culture, youth, security or sports among many others.

This specialization has led to the adaptation and improving of new management and accounting techniques (Ter Bogt and Van Helden 2011) designed to modernize local services, such as benchmarking (Bowerman et al. 2001), balance scorecard for integrated management (Yetano 2009) or cost management accounting (Arnaboldi and Lapsley 2003), among others. However, the development of these techniques has in itself served to identify significant hurdles and challenges when implementing tools to improve management, particularly in local governments.

Navarro-Galera et al. (2008) reported several barriers when implanting a standard indicator system designed to measure performance in concrete service areas at local level.

These authors described that the local governments structure still comprising centralized bodies and a lack of adequate informative channels. Human barriers such as an unwillingness to implement new tools also exist. Finally, there is a clear lack of cost control mentality along with a lack of knowledge about resource consumption. Also, with regard to performance measurement and management, the implementation of balanced scorecard has revealed limitations in the traditional structure of municipal services, described as too centralized (Yetano 2009).

Cost accounting management similarly presents barriers such as a lack of technical resources for its initiation (economic and human), skepticism about its real utility, poor quality information systems and scarce political relevance. These factors all hinder the initiative of putting the system into practice (Arnaboldi and Lapsley 2003).

Municipal Sports Services

Among local public services, we can highlight the importance of sports services, due to their large growth in recent years (Burillo et al. 2011). Generally, local public sports services work to provide access to sports facilities and activities to all sectors of the population (Liu 2009) and to achieve the highest levels of physical activity possible in said population (Gallardo et al. 2009). In order to do this, they manage sports activities and their own sports facilities (Benito et al. 2012; Burillo et al. 2011; Liu et al. 2009).

In Spain, public sport services at local level are managed by organizations named municipal sports services. These organizations make up the majority of public investment in sports, given that more than 90 % of total public spending in this area is done through the local administrations (Ministerio de Educación Cultura y Deportes 2013). Furthermore, municipal sports services are a pillar of sports in general, given that more than 80 % of the sports facilities are municipally owned (Gallardo 2007). Also, more than 50 % of the population that participates in sports and other similar physical activities does so in the aforementioned municipal sport facilities (García-Ferrando and Llopis-Goig 2011).

To achieve their objectives, municipal sports services depend both on public funding resources and economic resources arising from their activity as the fees paid by the users of the service. However, given the current economic situation, these organizations have been obliged to improve their efficiency (Benito et al. 2012), reducing service costs and increasing returns. Moreover the new legislation at local level in Spain, which started in January 2014, named Law of rationalization and sustainability of local government specifies that municipal services could be intervened by supramunicipal government if they fail to efficient management, measured by indicators related to costs. This setting prompts the implantation of tools for economic assessment and control such as cost accounting.

Cost Accounting and Municipal Sports Services

Management accounting is perhaps the technique that has provided the best results to date. It is defined as a practice that helps management in planning, assessment and control of the organization (Malmi and Granlund 2009) and is based on incorporating methods that will provide useful information for decision making that cannot be obtained by general accounting given its excessive rigidity (Kaplan 1998).

Cost accounting is the most widely used form of management accounting (Bjornenak 2000), and is essential for the modernization required for local governments (Arnaboldi and Lapsley 2003). In the public sector and especially in municipal sports services, the tool functions similarly to a services firm. Concise, accurate information about the costs

incurred by the service in each of its functions can be obtained, such that justified objective actions may be taken in response. In the case of a municipal sports service, the information sought will be related to the costs of each sports facility and each activity offered corresponding to its main functions.

Recent reviews of this topic have highlighted a need to analyze the implantation process of this type of tool to understand the starting situation and context, the problems possibly encountered and how to resolve these, and to assess its real utility in terms of improvements to management because there are a lack between research and practice (Malmi and Granlund 2009; Van Helden and Northcott 2010). To facilitate and promote the use of cost accounting in new contexts and thus more successfully approach its implementation in other organizations, methods such as intervention research and action research are recommended (Malmi and Granlund 2009; Ter Bogt and Van Helden 2011; Van Helden and Northcott 2010).

Study Design and Methodology

The study design was interventional since there was no prior cost accounting system determining a need for the active participation of the researcher. Intervention research is based on a process whereby the researcher and members of the organization work together to address a problem or to improve some aspect of its management (Ter Bogt and Van Helden 2011). According to Jönsson and Lukka (2007), action research is the origin of intervention research in social sciences and is the final framework for the present study.

The researcher played the role of “consultant -research” (Andrew et al. 2011; Arnaboldi 2013; Ter Bogt and Van Helden 2011; Van Helden et al. 2010) during the implementation of a cost accounting system in several municipal sports services. The main objectives of this type of system are to develop strategies to improve management and thus determine its feasibility (Kaplan 1998), offering a practical rationale that maintains its connection with the theory in the interpretation of findings (Jönsson and Lukka 2007). The empirical work was performed in cooperation with the organizations such that the data relevant to the implementation process and the strategies offered will be useful for similar organizations or similar studies. In addition, information was generated on the conditions required for the tool’s successful implementation and the real barriers to change and innovation that could arise. Action research involves the study of a single or multiple case. In the present study, a multiple case study was opted for since it generates findings common to several different cases and is thus more robust and transferable (West and Oldfather 1995).

Sample

A cost accounting system was set up in eight Spanish municipal sports services (cases 1–8) selected according to the fact that they served different numbers of inhabitants and used different organizational structures. The work team was comprised of the present authors and a management team at each organization specifically established for this research. The main features of each facility and their management team members were as follows:

- Case 1. Municipal sports center situated in a city of 110,000 inhabitants managed by a municipal decentralized agency. The management team of this organization was comprised of the sports service director and his assistant, sports facilities manager, sports activity manager and sports service accountant.

- Case 2. Municipal sports service situated in a town of 80,000 inhabitants managed by a private company (under a service management contract) and a small team from the Town Hall's sports department. The management team responsible for this organization was comprised of the Town Hall's sports general manager, sports facilities manager and sports activities manager, the contractor's general director and the contractor's sports activities agent.
- Case 3. Municipal sports center situated in a town of 55,000 inhabitants managed by a specialized sports department within the Town Hall. The team was comprised of the sports service director, sports activity manager, sports facilities manager and human resource manager.
- Case 4. Municipal sports center situated in a town of 35,000 inhabitants managed by a specialized sports department within the Town Hall. The team was comprised of the sports center director and his assistant.
- Case 5. Municipal sports center situated in a town of 11,000 inhabitants managed by a specialized sports department within the Town Hall. The team was comprised of the sports service director and sports activity manager.
- Case 6. Municipal sports center situated in a village of 7,500 inhabitants managed directly by the sports council. The team was comprised of the sports council.
- Case 7. Municipal sports center situated in a village of 7,000 inhabitants managed by a specialized sports department within the Town Hall. The team was comprised of the sports service director.
- Case 8. Municipal sports center situated in a village of 3,000 inhabitants managed by a specialized sports department within the Town Hall. The team was comprised of the sports service director.

Study Stages and Research Protocol

The study was performed according to the five typical stages of action research (Susman and Evered 1978). The first stage or diagnostic stage involves reviewing the related literature and establishing the objective of the study. In the second stage, the situation is assessed and a research plan is developed. In the present study a pilot study was conducted in two other organizations to design an initial cost accounting model to be implemented by the eight study cases. This model was based on the need to obtain information individually for each sports facility and each sports activity. Stage three is the taking action stage in which the study is conducted for each case. In the fourth or assessment stage, the usefulness of the initiative implanted is analyzed. Lastly, the overall process is assessed in the reflection stage with the aim to obtain conclusions oriented to the improved of the posed problem.

All research actions took place from March to October 2012. A case study protocol was also defined to increase the reliability of the study and to repeat the process at similar institutions (Yin 1994). This protocol indicates the actions taken in each case and is comprised of the following steps:

- Step 1. Initial contact with the cases selected.
Contact was established directly with the directors of each center by organizing a meeting including all management team members. These meetings lasted 60–90 min (mean 77 ± 9 min) and served to confirm the management team forming part of the work team, the conditions for the study, the current situation and the expected outcome of the study.

- Step 2. Cost accounting study.

The study was completed in collaboration and continuous contact with the particular management team. The researcher initially took on the role of assessment and of supporting staff in preparing the information necessary for the study. During this process, one or two meetings of approximately 60 min (mean 56 ± 4 min) each were held with the team responsible for coordinating the study at each municipal sports service to inform of study progress, undertake prior assessments and confirm or modify the initial planning.

- Step 3. Cost accounting study assessment.

Once the cost study at each organization had been completed, reports were prepared with the results using the same format. One month later, the study was evaluated in a final 60–90 min (mean 75 ± 10 min) meeting with the responsible management team in which all events arising during the study were discussed. Finally, participants were confidentially interviewed to find out their opinions of the study.

The study data were essentially obtained through direct and participative observation, mostly in the scheduled meetings by preparing a field diary for each case (Jönsson and Lukka 2007). For data analysis, all interpretations were contextualized in the three study dimensions (Table 1). Data were also obtained from two secondary sources, the interviews (interpretations were confirmed in 10 interviews for over cases) and the organization records to complement each case study. This was done to fulfill the empirical material obtaining techniques facilitating triangulation recommended for a case study (Yin 1994).

Results and Findings

Findings are classified into each of the dimensions examined in general for all cases. Isolated cases are only specified if they differ from the remaining cases. This section also contains contributions by the management teams responsible for each case as quotes.

Starting Situation and Expectations

In each case, the main management action taken to date has been cuts in the budgets assigned for personnel, goods and services, and general transfers (mainly subsidies to sports clubs or other sports organizations) along with the cessation of investments for construction and improvements in sports facilities (Fig. 1). These management actions were ordered by higher administration bodies. The participants of the study consider these decisions inappropriate and that they have considerably reduced the capacity of the service. In most cases, the sports service director played no role in making such decisions.

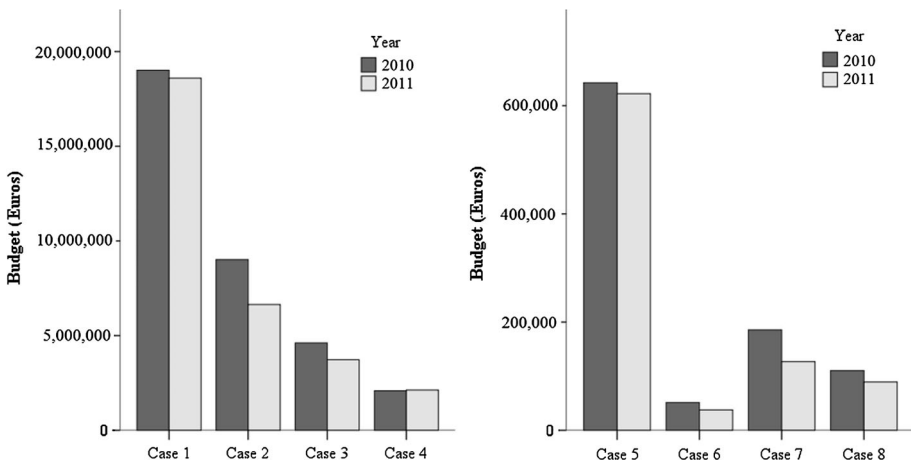
“We cannot go from having everything to having nothing, i.e., the decisions of our politicians have been late and scarcely forward-looking and we as technicians have had to face situations that change from one day to the next with no clear explanation.” Case 3.

“I think these management actions are adequate but that rather than now they should have been always applied despite not being politically convenient” Case 5.

The only direct option was to optimize remaining resources to the maximum to preserve their staff, not have to close sport facilities and maintain the widest offer possible of sports activities, always guaranteeing minimum services. Similarly, in some of the cases (cases 2,

Table 1 Dimensions examined in each case

Dimensions	Concepts to analyze
Starting situation and expectations	Assessment of the starting situation; management actions taken so far and initial expectations
Study progression and barriers encountered	Assessment of the cost accounting implementation process to identify the keys to success and barriers
Assessing the usefulness of cost accounting	Assessment of the initiative and determining the real use that should be given to cost accounting

**Fig. 1** Budget of 2010 and 2011 for each one of the cases

6 and 8) there was a need expressed to collaborate with external firms both to pursue additional funding and to seek expert advice. The organizations also considered the privatization of some services, although this was described as not the best option.

“More than ever we need advising by experts in the topic” Case 8.

At the study outset, all participants viewed cost accounting as a tool to help improve the current situation. The management team members expressed that only through the knowledge and absolute, detailed control of the costs produced by the functioning of their services could it be ensured that the actions taken would improve management efficiency and efficacy. However, they pointed out that any system used should be based on utility and simplicity over rigor. In addition, the information they would expect from a cost analysis study should be easy to understand and interpret in its own right and that only this type of data could be used for decision making.

“In any type of management, public or private, we should have total and absolute control of the costs of all services, facilities, etc., since only in this way will their management be effective and efficient. With this control, we will always know up to where we can go with our management and be well-positioned before a situation of crisis like the present” Case 3.

The main use expected of the information emerging from the proposed cost accounting study, expressed by all cases, was price variation according to the value and characteristics of every sports activity offered. This would involve implementing a policy of prices in the search for self-financing and equity. Similarly, we should highlight the demand by the managers of these enterprises for detailed information about the costs of each sports facilities in an independent manner, regardless of the sports activities they are used for.

The idea expressed by all the cases was to use the information obtained from the costs study to prepare reports for political bodies, regarding both past actions and future projects and plans. They also mentioned a need for greater transparency. Informative campaigns showing the real cost of each service was described as the only way for users to value and change their perception of the services offered.

Study Progression and Barriers Encountered

The first condition fulfilled to adequately conduct the study was to inform all participants of the theory and aims of cost accounting and cost systems, as well as the criteria shaping the reforms to the local administration. In these informative meetings, links to general accounting and budgeting were discussed so that the different techniques and their goals could be compared.

This step was essential since it is the only real way that the staff of the organization could adequately compile and process the information under the premise of the need for a detailed analysis of the institution as a whole and of its individual components. Moreover, it should always be kept in mind that the main use that will be given to the information is internal and therefore, initially it should not be adjusted to any externally rules.

The importance given to the sports facilities was much greater at the start of the cost accounting study, given the need to obtain independent information from each sport facility and the great complexity of these. Sports facilities can amount to a large number of sports areas with different characteristics and uses. This determines that independent information is needed for a subsequent more detailed and objective assessment. To obtain more detailed results, the sports facilities were thus divided into independent sections according to their management and use.

“I think that this information (referring to the costs of each sports facility) is useful on its own for our interests; the cost analysis could even be concluded at this point”
Case 2.

Once the compilation of the required information for the cost analysis had been started, the first obstacle identified was the lack of records and control of basic information systems. By this, we refer to measuring any event that occurs at the organization (e.g., technical details of facilities or exact number of uses in each one). Only cases 1, 2, 3 and 4 clearly recorded and monitored these factors. The remaining municipal sports services did this informally without established protocols.

In the same line as the previous problem, we should underscore the scarce or null control of the consumption, quantification and localization of the resources used by the organizations. These were only clearly controlled in cases 1, 2 and 3. In addition, the staff of the cases in which this control existed, claimed they had difficulties in obtaining these data for their records, since some resources and their corresponding localization and quantification were controlled by a different Town Hall department. This control is normally centralized in another municipal service and lacks adequate directly accessible information channels.

“We are waiting for a few consumption data and to be given access to the accounting program to avoid this situation in the future” Case 2.

In particular, the cost information least controlled was the investment of each sports facility. There was no clear control or inventory of investments made and of their depreciation mainly because of past neglect. With the exception of cases 1 and 2, these fixed assets were unaccounted for and the investment made in this area was unknown.

“The problems met have been compiling information about the oldest facilities; some documents could not be found and we had to consult with people who were directly linked to the institution at the time of its construction or renovation” Case 8.

Once all the information necessary to effectively execute the cost accounting study had been gathered, calculations were undertaken for each case. Non-controlled costs were allocated using general criteria. Finally, the results of the cost analysis were included in individual reports for each case so that the managerial teams could analyze the information obtained.

Assessing the Utility of the Cost Accounting Study

The first factor to consider in this dimension is the favorable opinion expressed by the management teams of how the reports were presented. These clearly detailed the costs of each sports facility and each sports activity (Table 2).

The direct short-term use given to these reports was a change in the policy of public prices and the assignment of subsidies or grants. Modifications will be made consistent with the real costs generated by services offered but always considering the goals of the service: being a public service it is necessary to look for returns at the social level and comply with the principle of equity (i.e., equal access for all to sports practice). In Table 3, it can be observed how the price for each one of the sport activities does not have any relation with their costs, taking as an example the case 3.

In the mid term (sports planning for the subsequent year or season), the results of the cost analysis will help make changes in the sports activities offered based on the most profitable activities selected according to the individual balances obtained for each one. Similarly, administrative staff expressed a wish to optimize activities of special interest generating the higher costs by manipulating factors affecting their final costs. In subsequent repetitions of this study, we will be able to assess the success of the actions taken to optimize costs. The information obtained also will help justify the actions already taken and future initiatives and will be useful for information campaigns directed at users.

“For more efficient management it is essential that we improve decision making about actions to be adopted to reduce production costs, revise services offered and fix pricing policies” Case 2.

The general views of the management teams of each case were very positive. They all described the initiative as fully opportune at such a time since it will help better control the organization.

“It is more than opportune – if this type of study had been considered earlier, situations such as the present would have been avoided” Case 3.

Table 2 Example of the cost study results for a sport facility and sport activity

	Indoor swimming pool		Swim local school
Depreciation	€120,000.00	Fixed costs	€46,946.83
Personnel cost	€264,407.37	Variable costs	€78,990.00
Goods and services cost	€181,962.12	Total cost	€122,936.83
Total cost	€566,369.49	Cost per unit	€26.27
Cost per hour	€141.95	Cost coverage percentage	37.84 %

Table 3 Example of prices and costs of sport activities in the case 3

Sport activity	Activity price per user	Activity cost per user
Swimming course	€32,00	€49.53
Elderly swimming programs	€32,00	€41.65
Baby swimming programs	€32,00	€18.51
Pregnant swimming programs	€32,00	€46.76
Soccer local school	€43,00	€203.14
Indoor soccer local school	€43,00	€139.09
Basketball local school	€43,00	€149.84
Leisure and recreation activities	€43,00	€124.56

Finally, the participants confirmed their intention to continue performing cost analysis within a process of adaptation and continuous improvement in cost accounting, increasing the control and recording of both financial and non-financial information.

Discussion and Implications

The first condition necessary to conclude a cost accounting study is to confer the system simplicity and usefulness. The cost system should be targeted at its main users and the temporal and material resources they have available. As concluded by Arnaboldi and Lapsley (2003), cost accounting requires a substantial effort both during the implantation of the system and during routine information recording and processing.

The hurdles or limitations of the cost accounting system identified by all the present cases were the lack of good-quality starting information on which to accurately base the system implemented. This problem has been described in other investigations addressing the design and implementation of tools in local public services (Navarro-Galera et al. 2008) and may be considered the main barrier for adopting cost accounting systems at the institutions examined. The problem in large measure hinders any change and gives rise to worse service management since it results in reduced autonomy and less useful information for decision making.

The barriers emerging from our study are excessive centralization, a lack of adequate information channels and dispersion of information, especially a particular form of resource consumption by each service or municipal area, given their lack of autonomy (Boyne et al. 2004). The recording of much of the economic information arising directly

from the functioning of specific sections such as sports in another centralized Town Hall department could be the origin of the problem.

The political representative of the sports area should facilitate the resources and means for the organization's management to access information and promote the use of cost accounting. Consistent with the findings of studies that have examined benchmarking and performance measurement systems in local public sports facilities and sports services, the support of political representatives is necessary to adequately take on this type of initiative and encourage its implementation in new cases (Liu 2009; Navarro-Galera et al. 2008). Notwithstanding, according to the action research model used in our study we were able to inform the management teams of the benefits of the system implemented through the active participation of all these teams in the process.

Among the uses the study participants intend to give to the information arising from the cost analysis, we should mention fixing sports activity prices, financial reports and justification for interested parties and decision making to adjust the sport activities offered. These applications are consistent with the use of such systems in private business practice (Ripoll and Urquidí 2010) and reveal the similarities between this municipal service and business management, and the expanding use of practices and methods of the private sector.

Conclusions

This study examines the implementation of cost accounting as a tool in local public sports services. Through action research applied to a multiple case study, we were able to draw valid conclusions which, although not fully translatable, will help implement this initiative in similar institutions.

Administrative staff should be aware of the limitations they may come across when implementing such a system, such as scarce control of resource consumption. To optimize the use of the cost accounting system, a greater effort in routine data recording and processing will be needed.

Fixing service prices is one of the main problems of these public organizations, and cost accounting would help adopt a policy of prices backed by objective criteria. The use of such a tool to individually prepare balances for each sports facility and each sports activity would provide valuable information for decision making with regard to the organization and planning of the service.

When implementing a new cost accounting system, it should be taken into account that its viability and practicability will depend on the simplicity of the system used. There should also exist sufficient motivation by the Town Hall's higher management to continue improving the tool after its initial implementation.

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