

## INVESTIGATING THE PROBLEM OF FINANCIAL MANAGEMENT IN THE DEVELOPMENT OF HADIYA HOSSANA FOOTBALL CLUB

Ayele S.<sup>1\*</sup>, Hundito B.<sup>2</sup>


DOI: <https://doi.org/10.55968/ijems.v11i04.231>

<sup>1\*</sup> Shegaw Ayele, Director, High School, , Ethiopia, , Ethiopia.

<sup>2</sup> Biruk Hundito , Assistant Professor, Department of sports sciences, Wachemo University, College of Natural and Computational Sciences, Ethiopia, , Ethiopia.

The purpose of this study was to investigate the problem of financial management in the development of Hadiya Hosanna football club. The study was used by the Hadiya Hosanna football club administrative staff, Hadiya Hosanna football club supporter association, Hadiya zone youth and sport office, and Hadiya Hosanna football club board. The study examined the concepts of each research question. What are the challenges of the financial management system in the development of Hadiya Hossana football club? What are the sources of financial income in Hadiya Hossana football club? To achieve this objective, a cross-sectional descriptive survey method was used in order to collect data once from five (5) administrative staff, eleven (11) Hadiya Hosanna football club supporter associations, fifteen (15) Hadiya zone youth and sport office, and eleven (11) Hadiya Hosanna football club board. A total of forty-two (42) people were included. The following sampling was selected from three (n = 3) Hadiya Hosanna football club administrative staff, seven (n = 7) Hadiya Hosanna football club supporter association, thirteen (n = 13) Hadiya zone youth and sport office, and seven (n = 7) Hadiya Hosanna football club board. The researcher used 30 respondents by using a purposive sampling technique. The data sources were primary and secondary sources. A Likert scale structured questionnaire was used to collect data from respondents. A pilot test was conducted to measure the instruments' validity and reliability, and the data was analyzed by SPSS version 25. The data secured from different sources was analyzed and interpreted using both quantitative and qualitative approaches through descriptive statements like percentage, frequency, mean and standard deviation.

**Keywords:** Financial Management, Football and Club

Corresponding Author	How to Cite this Article	To Browse
Shegaw Ayele, Director, High School, , Ethiopia, , Ethiopia. Email: <a href="mailto:hunditobiruk8@gmail.com">hunditobiruk8@gmail.com</a>	Shegaw Ayele, Biruk Hundito , INVESTIGATING THE PROBLEM OF FINANCIAL MANAGEMENT IN THE DEVELOPMENT OF HADIYA HOSSANA FOOTBALL CLUB. IJEMS. 2022;11(04):24-32. Available From <a href="https://ijems.net/index.php/ijem/article/view/231">https://ijems.net/index.php/ijem/article/view/231</a>	

**Manuscript Received**  
2022-11-09

**Review Round 1**  
2022-11-17

**Review Round 2**  
2022-12-01

**Review Round 3**  
2022-12-11

**Accepted**  
2022-12-27

**Conflict of Interest**  
NIL

**Funding**  
NO

**Ethical Approval**  
No

**Plagiarism X-checker**  
15

**Note**



© 2022by Shegaw Ayele, Biruk Hundito and Published by The University Academics. This is an Open Access article licensed under a Creative Commons Attribution 4.0 International License <https://creativecommons.org/licenses/by/4.0/> unported [CC BY 4.0].



## Introduction

The primary objective of any business enterprise is to generate revenue and profit, which determines its viability and ensures its sustainability in the long term (Keat and Young, 2003). In order to do so, it must apply sound financial management practices in its day to day operations. According to Fort and Fize (2004), the long-term prosperity of professional sports leagues requires the maintenance of both sporting and financial viability. This relates to the goals and objectives of the clubs. Brigham and Houston (2004) contend that corporations are formed and operate with several goals. However, various corporations will have different combinations of goals depending on their operating circumstances, priorities, and current realities. Smith (2009) noted that while many sporting organizations acknowledge the need for financial viability, they sometimes operate as if on-field dominance is the only thing necessary for long-term financial success. Almost without exception, studies of North American sports clubs have argued that they were either profit or wealth-maximizing, but in Britain, many clubs, particularly in football and cricket, have exhibited long-term operating losses, which suggests that either they were highly inefficient profit-maximizers or that some other goal had priority over profits (Vamplew, 2004).

In view of the evolution in the sporting industry, the four Ps of marketing – Place, Price, Promotion, and Product, and the concept of branding, diversification of revenue sources; and using the Balanced Scorecard to evaluate performance are all applicable (Achterbergh, Beeres and Vriens, 2003; Stewart, 2012). According to Kaplan and Norton (2004), an organization's strategy describes how it intends to create value for its shareholders, customers, and citizens. To manage Hadiya Hossana football club's goalRegister revenues carefully, Currently finished financial issues. Properly use the resource holding system, For the coming years, plan and connect with the budget. With the principles of football club finance and recourse administration already arranged, it is possible to lead better than before. The principle is reached every time in the correct situation to revise. The primary goal of finance and resources the principles of Hadiya Hossana football club are that the club money (cash) is held carefully, Register the resources of the club, Create a financial plan based on

The club's work. Obey the obligations of money and resources. Translate governmental financial policy into work. Prepare financial and resource documentation and Implement finance and resource rules and principles. The club's sources of income include such things as: supporting money given from the city administration, from different trade organizations; from different supportive foundations; by selling sport competitive tickets; from sponsorship; and from sport club trade center shops rent. Except for those who are permitted, it is not possible to collect money in a sports club. The sports club collects the money that is arranged only by the club name receipt. Before spending any football club money, you should have to enter the football club account. The purpose of football club expenditure is the following: for sport training and competition program implementation; to buy sports clothes and equipment, to provide additional energy substitute food for the athletes and coaches, for the meeting of football club work; seminars; field work; etc. for rewards, encouragements, gifts, and different supporting awards, for notice of football club publication; for public work and other expenditures. Specifically, sports in Ethiopia suffer from limited financial sources, which include scanty sponsorship, minimal gate collection, and league fees, among many other sources.

## Objectives of the Study

- To investigate the problem of financial management in the development of Hadiya Hosanna football club.
- To identify the challenges of the financial management system in the development of Hadiya Hossana football club.

## Materials and Methods

To achieve the objective, a cross-sectional descriptive survey method was used in order to collect data once from respondents. By descriptive survey methodological, a quantitative approach was used. A quantitative approach was used to collect the large scale responses that were collected through a questionnaire approach was used to get a deeper understanding of the respondents from Hadiya Hossana football club administrative staff. In this study, the dependent variable was investigating the problem of financial management in the development of a football club, whereas the independent variables

Were: the sources of revenue, avenues of expenditure, financial management, and financial reporting by using questioners.

A population is the total set of elements about which some inferences may be drawn after a scientific inquiry (Saunders, Lewis, and Thornhill, 2009). The study's population included five (5) Hadiya Hossana football club administrative staff, eleven (11) Hadiya Hossana football club supporters association, fifteen (15) Hadiyazone youth and sports office, and eleven (11) Hadiya Hossana football club board members. The totally 42 number of respondents participated by using a purposive sampling technique. The data was secured from different sources and analyzed and interpreted using quantitative approaches. Therefore, the questionnaires were first collected, organized, tabulated, and coded in SPSS version 25. Descriptive statistics frequency, percentage, mean, and standard deviation were used to analyze basic information and the distribution of scores and also to discuss the proportion of respondents, along with the study of investigating the problem of financial management in the development of Hadiya Hossana football club.

## Result

### 01. Sources of Revenue

Revenue is the money that football clubs make from different sources. Their revenue primarily comes from different sources-from sales of different types of goods like club flags, t-shirts, scarp, wearing and ornaments, or from service like cafeteria- few them from the league. Who generate revenue in such a way, and even if it was little in Hadiya hosanna football club, sponsors are also sources for their revenue, but the commonest way of generating income for football clubs is by gathering from supporters

Table 1. Mean and standard deviation of Source of revenue

*Enclosed as Annexure 01*

From the above table 2, Item number 1 indicates that the club always receives an entrance fee during the game with the highest mean score ( $M = 3.9667$  and  $SD = .92786$ ). This means that the mean average is the highest range of (3.5-4.2) and the respondents' response was agreed that the club can gain an entrance fee during the game. The

Mean average of Item number 2 was ( $M = 1.9333$  and  $SD = .98027$ ). This shows that the mean average is very low under the range of (1.9-2.6). This shows that the club was not doing sponsorship work with close parent organization and that the clubs' lack of sponsorship has led to a decline in revenue. The mean average of Item 3 was ( $M = 2.0333$  and  $SD = .96431$ ). This shows that the mean average falls under the range of (1.9-2.6). This also shows that the club is not getting sponsorship from other organizations. If the club always works with sponsorship activities, it can achieve a better level by increasing its revenue. As item number 4 shows, the mean average was ( $M = 4.0333$  and  $SD = 1.06620$ ). This means that the mean average is the highest range of (3.5-4.2) and the respondents' response was positive (agree) that the club received television coverage. As item number 5 shows, the mean average was ( $M = 1.8333$  and  $SD = .94989$ ). Therefore, the mean average is low under the range of (1.9-2.6) and the respondents' response was that the club does not sell merchandise such as team jerseys. As mentioned in item 3 above, if the club sells clothes such as jerseys, it can increase its revenue. Item number 6 indicates that sales of tickets depend on the type of the game with the lowest mean score ( $M = 2.2000$  and  $SD = 1.06350$ ). This also shows that the mean average falls under the range of (1.9-2.6) and the respondents' response was Sales of tickets do not depend on the type of game. Item 7 shows us the mean average was ( $M = 1.6000$  and  $SD = .96847$ ). This indicates that the mean average falls under the range of (1.9-2.6) according to respondents, last year's revenue of the club budget was insufficient. If the club increases its revenue every year, it can avoid any budget deficit. Finally, the mean average of the eighth item was ( $M = 1.9333$  and  $SD = .98027$ ). also shows that the mean average falls under the range of (1.9-2.6) and the respondents' response shows that the club does not raise (collect) enough money from its supporter members. If the members of the football club's supporters' association work together, it will help the club not get into financial problems.

### 02. Financial Management

Clubs without a focused financial strategy or the lack of effective financial management may underperform off the pitch, even though they may perform well on the pitch, while keeping their fan base highly identified and fully engaged. However,

Even though a club may be relatively successful on the pitch, it may definitely need to plan specific investments intended to: Improve on-field performance (buying the best or more promising players); Improve/increase marketing effectiveness through promotions, sponsorships and/or new marketing initiatives; Enhance the sustainability of its business model, and diversify its revenue stream by expanding beyond broadcasting rights and tickets and focus on merchandising, sponsorship,

Table 2. Mean and standard deviation of Financial Management

*Enclosed as Annexure 01*

As shown in table 3 above, the mean average of item 1 was ( $M = 1.833$  and  $SD = 1.1121$ ). This indicates that the mean average falls under the range of (1.9-2.6). According to respondents, the club's financial management was not supported by modern technology. The club's financial management should have to improve modern technology such as microphones, computers, e.t.c. and the mean average of item 2 was ( $M = 2.2667$  and  $SD = .91287$ ). The mean average shows that it is below this range of (1-1.8) According to the respondents of the item, financial management personnel are not familiar with the technology. The club financial management should have to give training for the financial management personnel. The mean average of items 3 and 4 was ( $M = 2.2333$  and  $SD = 1.13512$ ). The mean average shows that it is below this range of (1.9-2.6). The financial management has a control system, according to the respondent's response. Item 4 indicates that the financial personnel are aware of the control system with the mean average being ( $M = 2.3667$  and  $SD = 1.27261$ ). This indicates that the mean average falls under the range of (1.9-2.6). The respondents to the question disagreed. That means the financial personnel have not enough awareness of the control system. The organization can streamline financial management work by providing training or training for financial workers. Item 5 shows us the mean average was ( $M = 1.8333$  and  $SD = 1.11675$ ). This indicates that the mean average falls under the range of (1- 1.8) according to respondents. The club's financial policies are not clear for the organization. The organization must adjust its financial system by making financial policies clear to the organization. The mean average of items 6 was ( $M = 4.3667$  and

$SD = .61495$ ). This shows that the mean average is very high under the range of (4.3- 5.0) and this also shows that the club has a cashbook to record all receipts and payments. Item 7 shows us the mean average was ( $M = 2.1333$  and  $SD = 1.00801$ ). This indicates that the mean average falls under the range of (1.9-2.6). According to respondents, the club's monthly reporting financial method This shows that the majority of respondents disagreed, and the organization should have to develop a clear financial system by analyzing monthly financial strategies. Finally, item 8 indicates that the club uses its annual budget to control expenses with the lowest mean score ( $M = 2.1333$  and  $SD = 1.07425$ ). This means that the mean average falls under the range of (1.9-2.6) and the respondents' response was disagreed, which means that the club does not use its annual budget to control expenses. The organization should have to minimize their budget deficit every year by doing promotion, sponsorship, selling of team jerseys, merchandising, and other work.

### 03. Avenues of Expenditure

For purposes of managerial decision making, understanding the true costs of serving specific customers is important in any organization (Parasuraman, 2010). This can be achieved through the use of Customer Profitability Analysis (CPA), which entails allocation of revenues and costs to specific customers in a way that the profitability of individual customers can be calculated.

Table 3. Mean and standard deviation of Avenues of expenditure

*Enclosed as Annexure 01*

According to table 4 item 1 above, the mean average was ( $M = 1.8000$  and  $SD = 1.03057$ ). This indicates that the mean average falls under the range of (1- 1.8) according to respondents disagreed with the current salary structure for improving service delivery. This shows that the club should work with this in mind as the current salary was not enough for the employees. Item 2 indicates that external communication is used to avoid overpromising to users, with the mean average being ( $M = 2.1000$  and  $SD = 1.09387$ ), indicating that the mean average falls within the (1.9-2.6) range. According to the respondents of the question, there is no external communication applicable to avoid over promising to users. This

Shows that the majority of respondents' responses are disagreed, so the club should have to communicate with external bodies such as investors, governmental organizations like Wachemo University, and nongovernmental organizations to avoid any overpromising rewards. As item 3 indicates, logistic service is provided for sports equipment with the highest mean score ( $M = 3.9333$  and  $SD = 1.04826$ ). This means that the mean average is the highest range of (3.5- 4.2) and respondents' response was disagreed that logistic service is provided for sports equipment. Sport equipment is essential for any sport activity, so the club should have to maintain this logistic equipment properly. Item 4 presents the club's prepared service to provide for sports equipment. As evidenced in this item, with the mean average being ( $M = 2.1333$  and  $SD = 1.07425$ ), this shows that the mean average falling under the range of (1.9- 2.6) depending on the respondent's response was disagreed. That means the club does not prepare service to provide for sports equipment. The club can easily reduce costs by providing a maintenance service for support equipment. Similarly, item number 5 respondents' response was that they disagreed that the organization does not pay legal costs to staff members. The club must pay legal fees to correct various defamations, particularly for player contractual payments. The mean scores were ( $M = 2.5667$  and  $SD = 1.04000$ ). This indicates that the mean average falls under the range of (1.9- 2.6). Item number 6 indicates that there is an incentive payment based on performance with the highest mean score ( $M = 3.9667$  and  $SD = 1.03335$ ). This also shows that the mean average falls under the range of (3.5- 4.2) and the respondents' response was agreed that there is incentive payment based on performance. Item number 7 shows us the mean average was ( $M = 3.7000$  and  $SD = 1.26355$ ). This indicates that the mean average falls under the range of (3.5-4.2). According to the respondents, rewards are used to motivate staff to meet targets. Finally, the mean average of the eighth item was ( $M = 1.9000$  and  $SD = .88474$ ). Also shows that the mean average falls under the range of (1.9- 2.6) and the respondents' response shows that it does not cost enough for the advertising. Generally, the club must work hard to increase its revenue by creating public awareness by allocating adequate funding for advertising.

## Discussion

The objective of this study was to investigate the problem of financial management in the development of Hadiya Hosanna football club. The specific objectives were: to identify the challenges of the financial management system in the development of Hadiya Hossana football club; to identify the sources of financial income in Hadiya Hosanna football club; and to evaluate the mechanisms of the financial reporting system in Hadiya Hosanna football club. The research design was descriptive. It focused on Hadiya Hosanna football club that participated in the Ethiopian Prime League in 2021 and 2022. The data was collected from the Hadiya Hossana football club administrative staff, Hadiya Hossana football club board, zone youth and sports office, and supportive association; 30 in number; data was collected through questions and interviews from the respected respondents. The data was analyzed by SPSS software. The data was presented in table, percentage, mean, and standard deviation. Regarding the result; the major sources of revenue for clubs depend on gate fees. The selected football clubs which participate in the league; the financial management was supported by modern technology. The clubs' officials believe technology is capable of solving Financial management tasks. Financial management personnel of soccer clubs are familiar with the technology. The financial management has a control system which is supported by a cashbook to record all receipts as well as payments, and a monthly and annual reporting system. The club treasurer is equipped with the necessary accounting stationery. In this article, factors that influence clubs' revenue were team performance in matches, suitability and location of matches; match scheduling or day of the week and time; somehow ticket pricing is mentioned as the factor that influences clubs' revenue, but gender of audience or spectators is not the factor as it was analyzed from the respondent's response.

The result of the study indicates that there were some challenges that hindered the effectiveness of the financial management system in Hadiya Hossana football clubs; the major challenges of the financial management system were lack of enough sponsorship, government dependency, imbalance of revenue, and avenue.

## Conclusion and Recommendations

From the data analysis, the major findings obtained from this study were concluded as follows:-

- As stated in the topic, the main aim of this study was found to be to investigate the problem of financial management in the development of Hadiya Hossana football club. Regarding the result, Hadiya Hossana football club has a shortage of constant and generating sources of revenue. This makes the club dependent on government income and the club does not raise (collect) enough money from its supportive association members.
- The financial management personnel are not familiar with the technology. As the finding showed, there was a lack of doing sponsorship work with a close parent organization in Hadiya Hossana football club. Most of the respondents' responses indicate that the financial management of Hadiya Hossana football club has a control system, there is incentive payment based on performance, the club has a cashbook to record all receipts and payments, and the club gives rewards used to motivate staff to meet targets.
- Most of the respondents found that the club had no monthly reporting financial method. This shows that the majority of respondents disagreed. The largest percentage of the finding indicated that the club was not using its annual budget to control expenses, the organization didn't have best financial reporting practices; and the organization didn't have a structured monitoring and evaluation system in place for financial reports.
- According to the findings of this study, there were many factors that hindered the sport's success. These were the poor monthly financial reporting method, the shortage of an adequate budget; poor legal payment costs to staff members, the lack of enough costs for advertising and the poor current salary structures that improved service delivery in Hadiya Hosanna football club. Factors influencing club revenue were unable to include sponsorship and merchandising, such as player jerseys.
- The result of the study indicates that there were some problems that hindered the effectiveness of the financial management system in Hadiya Hosanna football club. The major challenges of the financial management system were lack of enough sponsorship, imbalance

- of revenue and avenue, and having a budget deficit every year. The organization hasn't used internal accounting experts to minimize wastage of time and the club's financial policies are not clear for the organization.

Based on the findings of this study, the following recommendations are forwarded. The researcher appreciates it if the concerned bodies look into them.

#### **Source of revenue**

- The club should improve marketing effectiveness through promotions and sponsorships.
- It is better for the club to do various sponsorship activities than just wait for the government budget.
- The club should sales of merchandise such as team jerseys, because last year's revenue from the club budget was insufficient.
- The club should have to work with stakeholders to increase its revenue each year to a better level.
- To prevent any budget deficit, the club should have to work with investors and other nongovernmental organizations.
- The club must work closely with members of the supportive association members to increase funding.

#### **Financial management**

- The club should use modern technologies to streamline its financial management work.
- The financial management personnel should get adequate training on financial management from the relevant body.
- Financial policies should address financial management problems by making them clear to the organization.
- The club should continue to use its annual budget to control expenses (costs)

#### **Avenues of expenditure**

- The organization should pay adequate salaries to its players and staff members,
- The club should undergo training from the department of sport science at Wachemo University on financial management to reduce costs.

- The club should allocate sufficient budget for advertising activities.

**Annexure 01**

Table. 01: Mean and Standard Deviation of Source of Revenue

1= Strongly Disagree, 2= Disagree, 3=Undecided, 4= Agree, 5= Strongly Agree

No	Item	Alternative					Mean	SD
		1= SD	2= D	3= U	4= A	5= SA		
1	The club always receive entrance fee during the game	1(3.3%)	2(6.7%)	1(3.3%)	19(63.3%)	7(23.3%)	3.9667	.92786
2	The club makes sponsorship from parent organization	10(33.3%)	1(6.7%)	1(3.3%)	2(6.7%)	1(3.3%)	1.9333	.98027
3	The club makes sponsorship from other organization	8(26.7%)	17(56.7%)	2(6.7%)	2(6.7%)	1(3.3%)	2.0333	.96431
4	The club was receive television coverage	1(3.3%)	3(10%)	1(3.3%)	14(46.7%)	11(36.7%)	4.0333	1.06620
5	The club sales of merchandise such as team jerseys	12(40.0%)	14(46.7%)	2(6.7%)	1(3.3%)	1(3.3%)	1.8333	.94989
6	Sales of ticket depend on the types of the game	6(20.0%)	18(60.0%)	2(6.7%)	2(6.7%)	2(6.7%)	2.2000	1.06550
7	The revenue of the club are much enough last year	18(60.0%)	5(30%)	1(3.3%)	1(3.3%)	1(3.3%)	1.6000	.96847
8	The club makes a good money from the supporters	10(33.3%)	16(53.3%)	1(3.3%)	2(6.7%)	1(3.3%)	1.9333	.98027

Table. 02: Mean and Standard Deviation of Financial Management

No	Item	Alternative					Mean	SD
		1= SD	2= D	3= U	4= A	5= SA		
1	The club financial management was supported by modern technology	7(23.3%)	15(50%)	2(6.7%)	5(16.7%)	1(3.3%)	2.2667	1.1121
2	The financial management personnel are familiar with the technology	12(40%)	14(46.7%)	1(3.3%)	3(10%)	-	1.833	.91287
3	The financial management has a control system	9(30%)	12(40%)	2(6.7%)	7(23.3%)	-	2.2333	1.13512
4	The financial personnel are aware of the control system	9(30%)	11(36.7%)	1(3.3%)	8(26.7%)	1(3.3%)	2.3667	1.27261
5	The club financial policies are clear for the organization	14(46.7%)	12(40%)	1(3.3%)	1(3.3%)	2(6.7%)	1.8333	1.11675
6	The club have a cashbook to recorded all receipts and payments	-	-	2(6.7%)	15(50%)	13(43.3%)	4.3667	.61495
7	The club have monthly reporting financial method	7(23.3%)	17(56.7%)	2(6.7%)	3(10%)	1(3.3%)	2.1333	1.00801
8	The club use its annual budget to control expenses	8(26.7%)	16(53.3%)	1(3.3%)	4(13.3%)	1(3.3%)	2.1333	1.07425

Table. 03: Mean and Standard Deviation of Avenues of Expenditure

No	Item	Alternative					Mean	SD
		1= SD	2= D	3= U	4= A	5= SA		
1	The current salary structure improving service delivery	14(46.7%)	12(40%)	1(3.3%)	2(6.7%)	1(3.3%)	1.9000	1.03057
2	External communication apply to avoid over promising to users	8(30%)	13(50%)	1(3.3%)	4(13.3%)	1(3.3%)	2.1000	1.09387
3	Logistic service is provided accurately	1(3.3%)	3(10%)	2(6.7%)	15(50%)	9(30%)	3.9333	1.04828
4	The club prepared service to provide for sports equipment	8(26.7%)	18(60%)	1(3.3%)	4(13.3%)	1(3.3%)	2.1333	1.07425
5	The organization pay legal costs to staff members	2(6.7%)	18(60%)	2(6.7%)	7(23.3%)	1(3.3%)	2.3667	1.04000
6	There is incentive payment based on performance	1(3.3%)	3(10%)	1(3.3%)	16(53.3%)	9(30%)	3.9667	1.03335
7	Keywords used to motivate staff to meet targets	3(10%)	3(10%)	2(6.7%)	14(46.7%)	8(26.7%)	3.7000	1.26355
8	It costs enough for the advertising club	8(30%)	18(60%)	1(3.3%)	1(3.3%)	1(3.3%)	1.9000	88474

**Reference**

01. Achterbergh, Beeres and Vriens (2003),the Balanced Scorecard (BSC) is a practically relevant instrument of management control supporting strategy adaptation and realization. . . [Crossref] [Google Scholar]

02. Achterbergh, J. , Beeres, R. , & Vriens, D. (2003). Does the balanced scorecard support organizational viability [Crossref][Google Scholar]

03. Brigham & Houston, (2012). is the operational activity of a business that is responsible for obtaining and effectively utilizing the funds necessary for efficient operations Financial Management in the sport industry. . Does the balanced scorecard support organizational viability [Crossref][Google Scholar] [Crossref][Google Scholar]

04. Chen and Lin (2004) salaries as being offered to employees in exchange for services and labor. . . Does the balanced scorecard support organizational viability [Crossref][Google Scholar] [Crossref][Google Scholar]

05. Dalci, Tanis and Kosan, (2010). is the cost of providing a service is determined by customer behavior. . Does the balanced scorecard support organizational viability [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

06. Deloitte(2019). Annual Review of Football Finance: Premier League Clubs’ Profits Fortune Magazin 2018 business review. . Does the balanced scorecard support organizational viability [Crossref] [Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

07. Fort and FizeL (2004), the long-term prosperity of professional sports leagues requires the maintenance of both sporting and financial viability. . . Does the balanced scorecard support organizational viability [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

08. Jeanrenaud, (2006) a person who has the ability of influencing others based on the objectives of the organization. . . Does the balanced scorecard support organizational viability [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

09. Jeanrenaud, (2006) an organization of people with a common purpose or interest, who meet regularly and take part in shared activities. . .

*Does the balanced scorecard support organizational viability* [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

10. Jeanrenaud, (2006) money earned by a person, company, government, etc. over particular period of time. . *Does the balanced scorecard support organizational viability* [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

11. Kaplan, R. S. , & Norton, D. P. (2004). *The strategy map: guide to aligning intangible assets. Strategy & Leadership, 32(5), 10-17* [Crossref][Google Scholar]

12. Kaya &Alpkan, (2012) financial and overall performances, which can even threaten the survival of the organizations. . . P. (2004). *The strategy map: guide to aligning intangible assets. Strategy & Leadership, 32(5), 10-17* [Crossref][Google Scholar] [Crossref][Google Scholar]

13. Keat and Young, (2003). any business enterprise is to generate revenue and profit, which determines its viability and ensures its sustainability in the long term. . (2004). *The strategy map: guide to aligning intangible assets. Strategy & Leadership, 32(5), 10-17* [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

14. Lai, Yik and Jones, (2008) A budget determines the resources input based on projected cost estimates. . . (2004). *The strategy map: guide to aligning intangible assets. Strategy & Leadership, 32(5), 10-17* [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

15. Mandeep Singh (2010). Evaluation And Improvement Of Sports Techniques Through Biomechanical Updated Analyzing Technology, University News, Journal of Higher Education Association of Indian Universities, Association of Indian Universities, Vol:48:Issue. 05;2010 Pp45-57, 2010. (2004). *The strategy map: guide to aligning intangible assets. Strategy & Leadership, 32(5), 10-17* [Crossref][Google Scholar]

[Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

16. Nathial, Mandeep Singh. A COMPARATIVE AND ANALYTICAL STUDY OF SELF-ESTEEM AND JOB SATISFACTION IN ATHLETES AND NON ATHLETES. *Journal of Advances in Social Science and Humanities, 2(10).* <https://doi.org/10.15520/jassh210123> [Crossref][Google Scholar]

17. Singh, M. , Kour, R. , & Kour, A. . *A collaborative diversified investigation of respective responses of sports person coaches and organizations on criminalization of doping. International Journal of Health Sciences,6(S3), 11295-11310.* [Article][Crossref][Google Scholar]

18. Mandeep Singh. , Assessment of Vocational Interests of Pahadi & Bakarwal School Students In Relation To Their Gender. *Int J Recent Sci Res. 9(3), pp. 24817-24819.* DOI: [Article][Crossref][Google Scholar]

19. Dr. Mandeep Singh, 2017. "A study of awareness of inhouse doping errors among national level players and sports administrators in J&K state of India", *International Journal of Current Research, 9, (01), 45226-45227.* <http://www.journalcra.com/sites/default/files/issue-pdf/20036.pdf> [Crossref][Google Scholar]

20. Dr. Mandeep Singh & J N Baliya, 2013; "A study of family stress among working and non-working parents", *International Journal of Research in Social Sciences. Vol 2, 2. 194-201.* [Article][Crossref][Google Scholar]

21. Mandeep Singh, 2019; "Effect of Mobile Screen Psychomotor Digital Image Motivators in Person Technique in Reducing Anxiety Level of Intervarsity Players of Cluster University Jammu", *Blue Eyes Intelligence Engineering and Sciences Publication (BEIESP). Volume-9 Issue-1, October 2019, PP: 3750-3752, DOI: 10.35940/ijeat.A9811.109119.* [Article][Crossref][Google Scholar]

22. Mandeep Singh. (2018). THE AWARENESS OF MOVEMENT AND FITNESS SCIENCES AMONG SCHOOL, UNDER GRADUATE AND POST GRADUATE LEVEL STUDENTS: EMPOWERING EDUCATION THROUGH PHYSICAL EDUCATION. *European Journal of Physical Education and Sport Science, 4(3).* [Article][Crossref][Google Scholar]



23. N. . Mohamed, Aishwary Awasthi, N. Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar]

24. Mcmohon & Holmes, ( 1991)are vital to the profit, existence and welfare of small enterprises. . . Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar] [Crossref][Google Scholar]

25. Meenaghan, (2001) It is the funding of activities in the fields of sports, arts, and causes. . . Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

26. Procházka (2012), it is mandatory to provide financial statements to register a business as stated in both Commercial Code of conduct. . . Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

27. Sanchez, Luis Carlos & Barajas, ( 2019) Shortly after, other sportswear manufacturers adopted this strategy, such as Umbro, Bukta, or Le Coq Sportif. . . Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

28. Watt (2003) Sports organizations must put in place systems and structures

Which ensure optimum use of finance to achieve organizational objectives. . . Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]

29. Yik and Jones, (2008) A budget determines the resources input based on projected cost estimates. In addition to providing for short-term expenditure, of time. . Kulkarni, S. . Thota, M. . Singh, and S. . Vithalrao Dhole, "Decision Tree Based Data Pruning with the Estimation of Oversampling Attributes for the Secure Communication in IOT", *Int J Intell Syst Appl Eng*, vol. 10, no. 2s, pp. 212 -, Dec. 2022 [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar] [Crossref][Google Scholar]