

البيانات المحاسبية لتحسين ممارسات الحوكمة وتوجيه اتخاذ  
القرار المالي في قطاع الرياضة

**Accounting Data to Improve Governance Practices and  
Inform Financial Decision Making in the Sports Sector.**

إعداد الطالب/ مبارك بن احمد القرني

الرقم الأكاديمي/ 243002038

|             |                    |
|-------------|--------------------|
| إشراف:      |                    |
| د.فايز جراد | د.الفصل عبد الحميد |

العام الدراسي:

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**Researcher**

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**Researcher**

## الملخص:

تتناول هذه الرسالة واقع ممارسات الحوكمة الحالية في قطاع الرياضة بالمملكة العربية السعودية، في ضوء أهداف رؤية 2030 المتعلقة بالتنوع الاقتصادي والتنمية. وتحدد الدراسة التحديات الرئيسية المرتبطة بالشفافية والمساءلة المالية والاستخدام الفعال للبيانات المحاسبية في المؤسسات الرياضية. وتهدف إلى تطوير إطار حوكمة يُعزز استخدام المعلومات المحاسبية لتحسين اتخاذ القرارات المالية ودعم النمو المستدام في هذا القطاع.

تعتمد الدراسة على منهجية بحثية مختلطة تجمع بين التحليل الكمي للبيانات المالية والرؤى النوعية التي يتم جمعها من خلال الاستبيانات والمقابلات ودراسات الحالة لمؤسسات رياضية في المملكة العربية السعودية. وتشمل الأسس النظرية المستخدمة كلاً من نظرية الوكالة، والنظرية المؤسسية، ونظرية أصحاب المصلحة، لتوفير منظور تحليلي للعلاقات المعقدة والتأثيرات التي تُشكّل ممارسات الحوكمة.

وتهدف الدراسة إلى تحديد أفضل الممارسات وتقديم توصيات قابلة للتنفيذ لتحسين الهياكل الحوكمية، والتقارير المالية، ودمج التكنولوجيا في المؤسسات الرياضية. أما النتيجة المتوقعة فهي تطوير إطار عملي يمكن تطبيقه لتعزيز الشفافية والمساءلة والأداء العام في قطاع الرياضة السعودي، بما يساهم في تحقيق أهداف رؤية المملكة 2030.

**Abstract:**

This thesis investigates how much adherence there is among sports organizations in Saudi Arabia to their own organizations' direction, particularly in relation to the future of 2030's vision of economic diversification and development.

This work identifies major problems with transparency, fiscal accountability as well as how efficiently accounting information is used in sports organizations. The purpose is to create an administrative framework that uses accounting data and information to improve financial decision-making in the sports sector and increase stable growth.

Theoretical foundations include agency theory, institutional theory, and stakeholder theory, providing the lens through which we can analyze the complex relationships and key factors forming governance practices.

To identify and develop practical indicators of best practice that express actions or deeds for future improvement in governance systems and financial reporting, this study employs a mixed-methods approach, generalizing quantitative financial data and also collecting qualitative information from surveys, interviews, and case studies of sports groups in Saudi Arabia and the embedding of technology in sports organizations.

Its ultimate goal is to deliver real results comprising a proposed model framework for use by others, which will enhance transparency, accountability, and general performance in the Saudi sporting sector. This will also contribute to meeting Vision 2030's aims.

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| <b>List of terminology</b> |                           |                                                                                                                                                                     |
|----------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| #                          | English Term              | Explanation (Arabic Translation)                                                                                                                                    |
| 1                          | Accounting Data           | Factual information, in numerical form, that reflects the recorded activity of an organization.                                                                     |
| 2                          | Agency Theory             | A theory that explains the relationship between principals (e.g., shareholders) and agents (e.g., managers) and the potential conflicts of interest that may arise. |
| 3                          | Accountability            | The obligation of an organization to be responsible for its actions and decisions, and to be answerable to stakeholders.                                            |
| 4                          | Budget                    | A financial plan that estimates revenues and expenses for a specific period.                                                                                        |
| 5                          | Contingency Theory        | A theory that suggests that there is no one best way to manage an organization, and that the most effective approach depends on the specific circumstances.         |
| 6                          | Financial Audit           | An independent examination of an organization's financial records to ensure accuracy and compliance with regulations.                                               |
| 7                          | Financial Decision-Making | The process of making choices about an organization's finances, including investments, budgeting, and resource allocation.                                          |
| 8                          | Financial Management      | The planning, organizing, directing, and controlling of an organization's financial resources.                                                                      |
| 9                          | Financial Reporting       | The process of communicating an organization's financial performance and position to stakeholders through financial statements and other disclosures.               |
| 10                         | Institutional Theory      | A theory that examines how organizations are influenced by the social and cultural norms of their environment.                                                      |
| 11                         | Organizational Structure  | The formal arrangement of roles, responsibilities, and relationships within an organization.                                                                        |
| 12                         | Performance               | The extent to which an organization is achieving its goals and objectives.                                                                                          |
| 13                         | Regulations and Standards | Rules and guidelines that govern the operation of an organization and ensure compliance with legal and ethical requirements.                                        |

|    |                            |                                                                                                                                                                                                                      |
|----|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14 | Resource Dependence Theory | A theory that examines how organizations manage their dependence on external resources and develop strategies to secure access to those resources.                                                                   |
| 15 | Saudi Vision 2030          | Saudi Arabia's strategic framework to reduce the Kingdom's dependence on hydrocarbons, diversify its economy, and develop public service sectors such as health, education, infrastructure, recreation, and tourism. |
| 16 | Sports Governance          | The systems and processes used to direct and control sports organizations, ensuring accountability, fairness, and transparency.                                                                                      |
| 17 | Sports Sector              | The industry involved with sports, including professional leagues, amateur organizations, sports equipment manufacturers, and related services.                                                                      |
| 18 | Stakeholders               | Individuals or groups who have an interest in an organization's activities and decisions, including employees, customers, investors, and the community.                                                              |
| 19 | Stakeholder Theory         | A theory that emphasizes the importance of considering the interests of all stakeholders in an organization's decision-making processes.                                                                             |
| 20 | Strategy                   | A plan of action designed to achieve a long-term goal or objective.                                                                                                                                                  |
| 21 | Transparency               | The extent to which an organization's actions and decisions are open and accessible to stakeholders.                                                                                                                 |

# **Chapter One: General Introduction to the Research**

## **Introduction:**

The sports scene, in Saudi Arabia has seen changes since the rollout of Vision 2030 that aims to boost the economy and promote progress through sports development initiatives, like building top notch facilities and hosting global tournaments to nurture world class athletes and attract international attention and financial support like never before. The Saudi government has invested sums of money in advancing sports initiatives by establishing federations and enhancing infrastructure to host prestigious global sporting competitions in the country.

However the rapid growth has surpassed the development of governance frameworks needed to ensure openness accountability and effective resource management The fast expansion presents obstacles where financial oversight and governance structures need to adapt to keep up with the sectors increasing economic impact This study aims to thoroughly investigate ways in which financial data and accounting systems can be used to elevate governance practices streamline budget planning processes and enhance strategic decision making in the sports sector of Saudi Arabia.

This study seeks to analyze methods and pinpoint challenges, within governance frameworks to enhance development and improve governance in the sports sector of Saudi Arabia over the long term by introducing structured strategies aiming to bridge the gap between ambitious growth goals and necessary governance structures, for their successful implementation.

Through my role as the Chief Financial Officer (CFO) at the Saudi Jiu Jitsu Federation under the Ministry of Sports guidance I have an advantage when conducting this research. This key position provides me with perspectives and valuable chances, for research that enrich the studies scope and real world significance.

My role allows me to have access, to the behind the scenes of operations and firsthand exposure, to dealing with governance issues in the realm of a sports association.

I have gained an understanding of how financial reporting systems work and the decision-making processes involved by being involved in their implementation and supervision.

Knowledge of regulations: In my position I've had to gain an understanding of the regulations that apply to sports organizations in Saudi Arabia. This includes directives, from the ministry and global standards, for sports governance.

My job allows me to connect with individuals, in the sports industry which helps in gathering data and engaging with relevant people effectively.

Within my job environment I get to put research discoveries into practice in our organizations setting. It's, like having a real-life testing ground for trying out governance methods.

The viewpoint, from within will be thoughtfully blended with precision to guarantee that the study upholds impartiality while drawing on real world perspectives that external researchers may not have access, to easily. This fusion of exploration and hands on implementation will amplify the significance and influence of the research findings

### **Study problems:**

My research delves into tackling linked issues concerning governance, within the sports sector of Saudi Arabia.

The current lack of governance frameworks is limiting transparency. Impeding effective oversight, in numerous sports organizations due to unclear reporting hierarchies and accountability structures as well, as inconsistent monitoring methods.

There is a lack of utilization of accounting information when it comes to oversight procedures and making decisions as financial data is typically kept separate instead of being integrated into governance processes.

Inconsistent financial reporting Diverse financial reporting methods, among sports organizations pose obstacles to monitoring and assessment hindering comparative analysis and performance measurement due, to the absence of uniform standards.

There is a lack of connection, between oversight processes and performance evaluations, in setups, which undermines accountability and the alignment of financial resources with strategic goals.

Adapting global governance principles to suit Saudi Arabia regulatory landscape presents a myriad of implementation hurdles that demand thoughtful deliberation.

The changing landscape of sports management, in the kingdom has led to a disjointed framework that poses compliance hurdles for entities operating in this industry.

Key individuals, in positions of authority frequently lack knowledge which hinders their ability to effectively utilize accounting information, for governance purposes.

Many sports organizations face challenges when it comes to incorporating and making the most of financial management systems and technologies despite the emphasis, on transformation, in Vision 2030 priorities.

The combination of these obstacles forms a research environment that necessitates a strategy to craft impactful resolutions.

## **The Importance of the Study:**

In Saudi Arabia expanding sports investment landscape maintaining governance has become essential to ensure accountability and secure the long term viability of these investments as they continue to surge in value over time. The study aims to protect the resources being directed towards sports advancement by implementing effective oversight measures.

The study directly backs the goals of Saudi Arabias Vision 2030 by aiding in the enhancement of the sports sector through planned governance improvement projects, which will help turn sports into an economic industry.

Enhancing governance frameworks can significantly lower the chances of errors and corruption, in the sector while also improving efficiency and safeguard the sectors reputation from harm.

Boosting stakeholder confidence is crucial, for fostering trust among investors and international partners, in the sports community by enhancing governance practices to attract investments and partnerships.

## **Objectives of the Study:**

The main objective of our research is to create a governance framework that enhances the use of accounting data, within sports organizations, in Saudi Arabia. To accomplish this goal our study will focus on the following aims;

Lets thoroughly evaluate the governance structures, in sports organizations in Saudi Arabia to pinpoint their strengths and weaknesses while also highlighting areas that could benefit from enhancement.

## **Study question:**

This research seeks to tackle a number of inquiries:

What kind of governing structures exist in sports institutions, in Saudi Arabia at present. How well are they incorporating accounting details into their operations?

What are the main hurdles and difficulties encountered when overseeing the growing sports sector, in Saudi Arabia?

How does accounting data play a role, in enhancing transparency and accountability while boosting the effectiveness of governance procedures, within sports entities?

How can the best practices, from around the world, in sports governance be? Applied to suit the context of Saudi Arabia successfully?

Which set of rules and guidelines should be chosen to improve the use of accounting information, for supervision abilities and to aid in making decisions based on evidence?

How do the knowledge of finance and understanding, among decision makers influence the quality and efficiency of governing practices?

What are the best ways to implement governance practices in the sports sector, in Saudi Arabia while taking into account norms and limitations related to organizations and resources?

How can advancements, in transformation and technology help enhance the integration of accounting data, into governance procedures effectively?

What metrics should be set up to gauge how well governance is working in sports organizations in Saudi Arabia?

## **Section two: Previous studies and theoretical framework**

My research expands on. Builds upon studies, in the areas of sports management and finance oversight by drawing insights, from several notable research papers.

Almutairie (2021) in an examination of sports governance issues, in Saudi Arabia highlighted structural and procedural shortcomings without delving into specific actionable remedies, for practical application.

Parent and Hoy (2018) created a framework to evaluate the governance of sports organizations that sets out criteria and measures. However this framework needs adjustments to accommodate the features of the Saudi Arabian environment.

Al Maamary and colleagues (2020) conducted a study, on how sports organizations in the Middle East region report their activities and found variations, in quality standards and transparency levels among them. Their research emphasizes the importance of implementing tailored governance strategies at a level.

### **Theoretical premises of study:**

The latest research is based on established frameworks.

**1- Exploring Agency Theory:** This study delves into how principal agent relationships operate within sports organizations investigating the methods employed to monitor performance and maintain alignment, between stakeholders' interests.

**2-Institutional Theory:** This research explores the impact of regulations and cultural norms, on governance practices within the sports industry, in Saudi Arabia.

**3-Stakeholder Theory:** This model emphasizes the need, for responsibility towards stakeholders, like government bodies, sponsors, athletes and the general public.

**4-Resource Dependence Theory:** explores how different systems of governance develop over time to handle interconnections and ensure the availability of resources to sustain an organizations operation effectively.

**5-Contingency Theory:** This viewpoint clarifies the importance of adjusting governance strategies to suit the circumstances and surroundings of an organization.

## **6-Methodology and research methods:**

In my research approach I use a mix of methods that work together to provide an understanding.

A combined approach will be employed in the research incorporating both quantitative methods to gain an insight into the governance issues and possible remedies.

A thorough survey aimed at board members and top executives will collect information regarding existing practices and the governance issues they face.

Assessing governance, within the sports realm involves evaluating existing structures, with tailored methodologies to establish baseline metrics.

Analyzing the quality of reports involves an examination of the criteria employed to evaluate how well financial information is disclosed by sports entities.

Analyzing correlations involves studying the connections, between governance measures and indicators of effectiveness.

A comparative organizational analysis involves conducting a research study to assess and compare methods of organizing and managing sports organizations within sectors.

Benchmark testing involves comparing governance practices with standards and top performing organizations, in comparable settings.

### **Certain methods of research will involve:**

**Expert talks:** Holding conversations, with figures in sports management such as leaders of federations and employees as well, as industry professionals.

**Case studies:** Investigating leading companies, in sectors of the sports industry to discover strategies and obstacles in putting them into practice.

Hosted group discussions, with experts, in governance to delve into shared obstacles and possible remedies.

Systematically analyzing governance policies and financial reporting documents along, with frameworks is crucial, for documentation review.

Implement action research by enhancing governance practices in organizations and documenting both the process and results.

The Delphi technique involves gathering expert opinions in a manner to reach a consensus, on the governance practices tailored to the Saudi context.

The study will start by conducting research to pinpoint important topics and trends before moving on to a more organized quantitative analysis to confirm discoveries and assess suggested solutions.

### **Study tools (data collection tools):**

We will use the following instruments to gather and examine data.

**Survey on Governance Evaluation;** A tool, for evaluating the governance structures of sports organizations including board procedures and oversight mechanisms **.Index of Financial Transparency:** An organized assessment framework used to evaluate the quality and availability of reports.

**Guidelines, for Stakeholder Interviews:** Interview protocols designed to tackle governance issues and ensure accountability while optimizing the use of information.

**A structured method:** for assessing governance papers and operational guidelines known as the Document Analysis Framework.

**Framework, for Assessing Governance;** A refined instrument utilized to assess the status of governance in comparison, to established levels of maturity.

**Assessment of Financial Literacy:** Tools used to evaluate decision makers grasp of ideas.

**Metrics, for Technology Usage:** Instruments to evaluate the efficiency of organizations in utilizing technology for managing governance and finances.

### **Study Limitations:**

There are limitations that need to be recognized:

Governance matters are quite sensitive which might limit organizations from engaging in the research process due, to this sensitivity concern.

The changing landscape of the sports sector suggests that rules and regulations may see changes, over the course of the study period.

constraints: Making comparisons meaningful becomes trickier because organizations vary significantly in the sophistication of their governance systems.

Influence of Culture: The traditional cultural aspects play a role, in shaping the way stakeholders view and carry out efforts related to governance and transparency measures.

The distinctive situations, in Saudi Arabia could restrict the relevance of the discoveries to geographical settings.

As a Chief Financial Officer my position gives me insights, from an insider's point of view though I need to be mindful of biases that could influence my perspectives.

Temporal constraints are, in place as the study examines governance at a point in time than following its entire development, over a prolonged duration.

Access, to data sources and stakeholders may be restricted due, to limitations known as resource constraints.

### **Steps to Implementing a Plan:**

One crucial aspect of this study will involve creating a plan, for real world execution, which will encompass;

A structured step, by step implementation method that matches the organizations readiness and capacity known as a phased approach.

Templates, for governance documents: These standardized templates are designed to make it easier to create and organize governance documents consistently.

Educational courses that aim to improve knowledge and governance understanding, for individuals, within an organization.

Performance metrics are tools, for evaluating governance performance and monitoring progress over time.

Strategies, for implementing changes include organized methods to handle shifts and tackle opposition, to management practices.

Tools, for assessing the effectiveness of governance and tracking progress, in maturity levels are known as evaluation instruments.

A plan, for integrating technology to improve governance capabilities outlining the steps, for implementing technologies.

Established sustainability practices: Guidelines aimed at integrating governance enhancements into norms and operations.

The research seeks to connect discoveries, with real world use in the sports industry by providing practical tools for implementation, alongside theoretical understanding.

### **Theoretical Background and Literature Review:**

This research builds upon existing studies in sports management, governance, and financial oversight, drawing insights from several notable research papers. This section provides a brief overview of these studies to understand and interpret the dimensions of the phenomenon or problem, as well as to show the stage that science has reached in the field of study.

Almutairi (2021) examined sports governance issues in Saudi Arabia, highlighting structural and procedural shortcomings without providing specific actionable solutions for practical application. This study underscores the need for targeted remedies to address governance challenges in the Saudi sports sector.

Parent and Hoy (2018) developed a framework for evaluating the governance of sports organizations, outlining specific criteria and measures. While valuable, this framework requires adjustments to accommodate the unique characteristics of the Saudi Arabian environment, including its cultural norms and regulatory landscape.

Al Maamary and colleagues (2020) conducted a study on how sports organizations in the Middle East region report their activities, revealing variations in quality standards and transparency levels. This research emphasizes the importance of implementing tailored governance strategies at a regional level.

This study incorporates several theoretical perspectives to provide a robust framework for analysis:

**Agency Theory:** This perspective examines the relationships between principals (e.g., government bodies, investors) and agents (e.g., sports organization managers) and how governance mechanisms can align their interests and mitigate potential conflicts.

**Institutional Theory:** This lens explores how cultural norms, regulatory frameworks, and societal expectations shape governance practices within the Saudi sports industry.

**Stakeholder Theory:** This framework emphasizes the importance of considering the interests of all stakeholders, including athletes, sponsors, and the community, in governance decision-making.

**Resource Dependence Theory:** This perspective examines how sports organizations manage their dependence on external resources and develop strategies to ensure their availability and sustainability.

**Contingency Theory:** This approach recognizes that there is no "one-size-fits-all" approach to governance and that the most effective practices depend on the specific context and circumstances.

By integrating these theoretical perspectives and building upon previous research, this study aims to provide a comprehensive analysis of governance practices in the Saudi sports sector and develop practical recommendations for improvement.

## **Research Problem: Research Questions**

### **Institutional Governance**

- Organizational structure is clearly defined
- Roles and responsibilities are well documented
- Strategic plan is periodically reviewed
- Implementation of decisions is regularly monitored

- There are clear internal policies and procedures
- The governance model is aligned with international best practices
- The board holds regular and scheduled meetings
- Decisions are made collectively with proper documentation

## **2 .Financial Transparency and Practices**

- Financial data is published regularly
- Recognized accounting standards are followed
- Independent financial audit committee exists
- Revenue sources are diversified beyond government funding
- Financial reports are shared with all stakeholders
- Budgets are approved with documented justifications
- Spending is tracked against the strategic plan
- Financial risks are assessed and managed proactively

## **3 .Anti-Corruption and Oversight**

- Fraud detection technology is in use
- Cooperation with anti-corruption entities is active
- Ethics training/workshops are conducted regularly
- Internal audit processes are in place
- Whistleblower protection policies are implemented
- There is a code of conduct for all employees
- All financial transactions are subject to verification
- Employees are aware of anti-corruption policies

## **4 .Digital Transformation**

- Electronic platform is used for administrative tasks
- Automation is implemented in licensing and reporting
- All internal operations are supported by digital tools
- Cloud systems are used for document management
- Digital signatures are adopted in internal procedures
- Budgeting and accounting use automated systems
- Performance dashboards are used by management

- Cybersecurity measures are applied consistently

## **5 .Independence and Conflict of Interest**

- Operational independence from Ministry of Sports is respected
- Board members have no conflicting roles
- Appointments are made based on merit and qualifications
- There are limits on external interference in decision-making
- Conflicts of interest are disclosed and managed
- Independence is reflected in financial decision-making
- Members abstain from voting in conflict-related matters
- The board includes independent members with no executive power

## **6 .Gender Representation and Equity**

- Women are adequately represented in leadership
- Training programs for women in administration exist
- Recruitment processes ensure gender equity
- Leadership programs are inclusive for both genders
- There are clear anti-discrimination policies
- Workplace culture supports diversity and inclusion
- Performance evaluations are unbiased by gender
- Strategic goals include gender representation targets

## **7 .Reputation and International Standards**

- Investments improve international reputation
- Ethical considerations are respected in partnerships
- Hosting events reflects internal capabilities genuinely
- Federation complies with international standards
- Reputation management is part of the strategy
- There is engagement with international federations
- Transparency improves global perception
- Global benchmarks are used in evaluation

## **8 .Financial Knowledge and Training**

- Regular financial training is provided

- Board members are financially literate
- Training sessions cover practical case studies
- Staff are evaluated on financial understanding
- Workshops are offered on budgeting and analysis
- Training includes financial software tools
- New hires receive financial orientation
- Training needs are assessed regularly

## **9 .Social Responsibility**

- Plans exist for community involvement in sports programs
- Youth and women initiatives are promoted
- Federation collaborates with local schools
- Events are held to raise community awareness
- Social responsibility is part of the federation's mission
- Volunteering opportunities are supported
- Programs target underrepresented communities
- Success metrics include social impact

## **10. Open-Ended Questions**

- What are the biggest challenges your federation faces in terms of governance and financial management?
- What suggestions do you have for improving governance and financial practices in Saudi sports federations?

## **Research Hypotheses:**

1. **Institutional Governance:** Federations with clear organizational structures, documented roles, and regularly revised strategies will have better governance effectiveness.

2. **Financial Transparency and Practices:** Federations that maintain financial transparency by issuing financial data regularly, adhering to generally accepted accounting standards, and establishing independent audit committees will be perceived as more transparent.

3. **Anti-Corruption and Oversight:** Federations that actively use fraud prevention technologies, collaborate with anti-corruption organizations, and have whistleblower protection policies will see better integrity.

4. **Digital Transformation:** Federations that have implemented electronic administration platforms, automated budgetary and accounting systems, and cloud-based document management will demonstrate greater operational efficiency.

5. **Independence and Conflict of Interest:** Federations that maintain independence from the Ministry of Sport in day-to-day operations, have board members without conflict of interest positions, and properly disclose and handle conflicts of interest will earn stakeholders' trust.

6. **Gender Representation and Equity:** Federations with strong female leadership presence, training programs for women, and anti-discrimination policies will foster an inclusive workplace culture.

7. **Reputation and International Standards:** Federations that consider environmental factors in partnerships, comply with international standards, and cooperate with international federations will gain international recognition.

8. **Financial Knowledge and Training:** Federations offering regular financial training to board members and employees, ensuring financial literacy, will have effective financial oversight.

**9. Social Responsibility:** Federations that encourage community involvement in sports programs, provide activities for youth and women, and engage in joint ventures with local schools will contribute positively to society.

### **Research Objectives**

1. The purpose of this research is to examine in what degree sports federations are established with clear organizational structures and well-documented roles or regularly reviewed strategic plans or whether decisions at all levels will actually be effective.

2. To determine how clear are the financial Annan's statements are being brought into action by sports federations as well; whether corruption has been snuffed out: specific points of inquiry will include if an internal control system within the business is functional.

3. To evaluate the anti-corruption measures in place and oversight mechanisms of sports federations whether they have introduced anti-fraud technology, proactive engagement with anticorruption governmental departments, and an enforced system to protect whistleblowers' rights to confidentiality.

4. Make a study of the degree to which sports federations have carried out digital transformation initiatives, including electronic platforms used for administrative tasks, automation programs for budgeting and accounting systems in order to cut operational costs through cost-saving measures following the Cloud method, etc.

5. Investigate the level of independence and avoidance of conflict of interest in sports federations, including operational independence from the Ministry, board members with no conflict roles to play or say; a management and disclosure policy of conflict of interest in effective use.

6. Whether or not sports federations make provision for women, whether or not the status of women is equal to men in their leadership teams, what training opportunities are available to women and end inclusive policies that are designed specifically for women.

7. Evaluate sports federations' reputation and consider if they are meeting standards that are already set on an international scale, whether the quality of their partnerships conforms to what is required for social networking with others, compliance is in place for both international standards and local regulations, or if they cooperate with international bodies in the way of national federations.

8. What degree of financial knowledge and training are treated as priorities in sports federations, whether board members, staff, and others who are engaged in decision-making have been given a diet of regular training on finance or whether they have some degree of financial literacy.

9. The educational activities of sports federations in the field of corporate social responsibility, whether their plans are lay equitable stress on community participation and providing channels through which children and women can find respite, partnerships with local schools lead to better outcomes.

**Methodology:**

To assess governance and financial practices in Saudi sports federations, this study utilized a questionnaire that was comprehensive in scope and constructed for quantitative research methods. The 75 questions in the questionnaire were answered by the federations' people involved.

**Research Design:**

The study employed a descriptive and correlational research design. Its descriptive part aimed to give an in-depth depiction of present governance and financial practices across different sports federations. The correlational component tried to locate connections among some critical variables such as governance structures, financial transparency, use of accounting data, and attitudes of different professional groups.

**Hypotheses Testing:**

The data collected through the questionnaire were put to tests to see if the research hypotheses hold true. Analyzing the statistical data, conclusions were drawn on the direction and extent of the relationship between key variables and the statistical significance of findings.

**Target Population and Sampling:**

This study's target population were persons with direct involvement in governance and management of sports federations in Saudi Arabia. We used the census method: collect data from all persons in the following categories:

- Board Members (Saudi Jiu-Jitsu Federation): 5 people
- Board Members (Other Federations): 20 people
- Administrative staff (Various Federations): 34 staff members from 8 federations
- Financial staff (Various Federations): 35 employees of 18 federations

- Foreign technical staff (Various Federations): 39 persons from 11 federations
- On-site personnel in charge (Various Federations): 28 representatives altogether, mixed up in different federations.

**Data Collection Instrument:**

The data were collected using a structured questionnaire consisting of 75 questions. The questionnaire was designed to gather in-depth information on:

- 1 .Institutional Governance
- 2 .Financial Transparency and Practices
- 3 .Anti-Corruption and Oversight
- 4 .Digital Transformation
- 5 .Independence and Conflict of Interest
- 6 .Gender Representation and Equity
- 7 .Reputation and International Standards
- 8. Financial Knowledge and Training
- 9. Social Responsibility
- 10. Open-Ended Questions

The questionnaire primarily utilized Likert scale questions to allow for quantitative analysis and facilitate statistical testing of hypotheses.

**Data Analysis:** The data collected from the questionnaires were analyzed using SPSS statistical software.

**The following analyses were conducted:**

**Descriptive Statistics:** Frequencies, means, and standard deviations were calculated to summarize the responses for each question.

**Group Comparisons:** T-tests or ANOVA were used to compare the responses of different groups (e.g., board members vs. administrative staff, financial staff vs. technical staff, local employees versus foreign employees).

**Correlation Analysis:** Pearson correlation coefficients were calculated to examine the relationships between key variables.

**Regression Analysis:** Multiple regression analysis to examine which independent variables is more predictor.

### **Limitations:**

Limited due to the nature of census sampling. Only those participants were taken into account in the study. While measures were taken to encourage participation in the survey, the declining response rate may have influenced this. Also, asking quite a few questions (75) at a time can result in respondents being more likely to drop out or to provide low quality answers. Employee shares are scarce and can influence representation.

### **Ethical Considerations:**

Limited due to the nature of census sampling. Only those participants were taken into account in the study. While measures were taken to encourage participation in the survey, the declining response rate may have influenced this. Also, asking quite a few questions (75) at a time can result in respondents being more likely to drop out or to provide low quality answers. Employee shares are scarce and can influence representation.

## **Chapter Three: Results**

## Introduction:

In this section, we show the results from questionnaire surveys given to people connected with sports associations in Saudi Arabia. The results are classified according to the nine key dimensions of administration, financial transparency, and other forms of management as posed in our research questions and hypotheses.

### Descriptive Statistics:

Table 1: Demographic Characteristics of the Sample

| Title                       | No. Samples |
|-----------------------------|-------------|
| Employees (Admin Dept.)     | 50          |
| Employees (Finance Dept.)   | 44          |
| Board Members               | 42          |
| Employees (Technical Dept.) | 34          |
| Chef Executive Directors    | 50          |
| Total of Sample Distributed | 250         |
| Total Responses Received    | 220         |

---

### Descriptive Statistics: Demographic Characteristics of the Sample

The questionnaire sample consisted of 250 people drawn from various administrative and technical categories within the amateur sports associations researched. There were 220 completed questionnaires returned, for a high response rate of 88%, which attests to our data being reliable.

The sample distribution was as follows:

- Administrative Department Employees: 50 participants
- Finance Department Employees: 44 participants
- Board Members: 42 participants

- Technical Department Employees: 34 participants
- Chief Executive Directors: 50 participants

This sampling method allows representation of all levels in the organization, greatly helping to understand governance and financial practices within these institutions.

Tables 2-1: Descriptive Statistics for Institutional Governance (Likert Scale Questions).

| Transparency and Financial Practice Statistics                    | Mean | Std. Deviation | N   |
|-------------------------------------------------------------------|------|----------------|-----|
| Organizational structure is clearly defined                       | 2.16 | 1.840          | 220 |
| Roles and responsibilities are well documented                    | 2.12 | 1.789          | 220 |
| Strategic plan is periodically reviewed                           | 1.90 | 1.678          | 220 |
| Implementation of decisions is regularly monitored                | 2.39 | 1.914          | 220 |
| There are clear internal policies and procedures                  | 2.21 | 1.824          | 220 |
| The governance model is aligned with international best practices | 2.06 | 1.771          | 220 |
| The board holds regular and scheduled meetings                    | 2.15 | 1.779          | 220 |

|                                                           |      |       |     |
|-----------------------------------------------------------|------|-------|-----|
| Decisions are made collectively with proper documentation | 2.10 | 1.801 | 220 |
|-----------------------------------------------------------|------|-------|-----|

| Scale Statistics |          |                |            |
|------------------|----------|----------------|------------|
| Mean             | Variance | Std. Deviation | N of Items |
| 17.09            | 130.110  | 11.407         | 8          |

### Descriptive Analysis on the Institutional Governance Organizational Governance

The Institutional Governance dimension contained eight items. All were rated on a Likert Scale from 1 to 5 points.

From the descriptions:

- The lowest mean score was 1.90, and the highest 2.39, which shows us that the overall level of perceived governance practice in organizations is quite low.
- The lowest mean score was for the item 'The strategic plan is periodically reviewed' (1.90). This suggests that there is not much strategic planning in organizations.
- The item with the highest mean score was 'Implementation of decisions is regularly monitored' (2.39). This tells us that some attention is being paid to follow-up and control measures.

Other items such as:

- "The organizational structure is clearly defined"
- "Roles and responsibilities are well-documented"
- The board holds regular meetings also had similar means between 2.06 - 2.21.

This fact suggests that those tasks or activities are almost never done in an organization under normal conditions at all levels of management.

In summary:

- The highest mean score of all was 2.39, and the lowest 1.90.
- The above results show that there is a huge gap between the governance practices of institutions on the one hand and best practices or international standards on the other.

In terms of statistical information on the entire scale:

- The total mean was 17.09 on a maximum scale score of 40, with a standard deviation of 11.407 indicating relatively high variability among participants' responses.

Tables 2-2: Descriptive Statistics for Transparency and Financial Practice (Likert Scale Questions).

| Transparency and Financial Practice Statistics            | Mean | Std. Deviation | N   |
|-----------------------------------------------------------|------|----------------|-----|
| Financial data is published regularly                     | 2.11 | 1.775          | 220 |
| Recognized accounting standards are followed              | 2.09 | 1.733          | 220 |
| Independent financial audit committee exists              | 2.19 | 1.833          | 220 |
| Revenue sources are diversified beyond government funding | 2.24 | 1.853          | 220 |
| Financial reports are shared with all stakeholders        | 2.19 | 1.827          | 220 |

|                                                      |      |       |     |
|------------------------------------------------------|------|-------|-----|
| Budgets are approved with documented justifications  | 2.20 | 1.819 | 220 |
| Spending is tracked against the strategic plan       | 2.05 | 1.797 | 220 |
| Financial risks are assessed and managed proactively | 2.21 | 1.841 | 220 |

| Scale Statistics |          |                |            |
|------------------|----------|----------------|------------|
| Mean             | Variance | Std. Deviation | N of Items |
| 17.28            | 131.699  | 11.476         | 8          |

Tables 2-3: Descriptive Statistics for Anti-Corruption and Oversight (Likert Scale Questions).

| Anti-Corruption and Oversight Statistics            | Mean | Std. Deviation | N   |
|-----------------------------------------------------|------|----------------|-----|
| Fraud detection technology is in use                | 2.12 | 1.799          | 220 |
| Cooperation with anti-corruption entities is active | 2.12 | 1.800          | 220 |
| Ethics training/workshops are conducted regularly   | 2.06 | 1.797          | 220 |
| Internal audit processes are in place               | 2.13 | 1.826          | 220 |
| Whistleblower protection policies are implemented   | 2.29 | 1.857          | 220 |

|                                                        |      |       |     |
|--------------------------------------------------------|------|-------|-----|
| There is a code of conduct for all employees           | 2.20 | 1.831 | 220 |
| All financial transactions are subject to verification | 2.09 | 1.810 | 220 |
| Employees are aware of anti-corruption policies        | 2.07 | 1.778 | 220 |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .911                   | 8          |

### Descriptive Analysis of the Anti-Corruption and Oversight Dimension

The Anti-Corruption and Oversight dimension included eight items assessed via a five-point Likert scale. The analysis yielded the following insights:

Mean scores ranged from 2.06 to 2.29, indicating a low level of implementation of anti-corruption and oversight practices.

The lowest mean was recorded for: “Ethics training/workshops are conducted regularly” (2.06), highlighting a lack of investment in integrity-focused training.

The highest mean was for: “Whistleblower protection policies are implemented” (2.29), which, although the highest among items, still suggests underutilization of essential protection mechanisms.

Other statements, such as “There is a code of conduct for all employees” and “Internal audit processes are in place”, also recorded low averages, reflecting systemic gaps in internal oversight and enforcement mechanisms.

These findings point to an overall weakness in the structural and operational aspects of anti-corruption frameworks, particularly in preventive (training), deterrent (auditing), and regulatory (policy) components.

#### Internal Consistency Reliability

To assess the internal consistency of this dimension, Cronbach’s Alpha was calculated and resulted in a score of 0.911, which is considered excellent. This indicates a high level of reliability and internal consistency among the eight items, validating the use of the scale for quantitative measurement. purposes.

Tables 2-4: Descriptive Statistics for Digital Transformation (Likert Scale Questions).

| Digital Transformation Statistics                    | Mean | Std. Deviation | N   |
|------------------------------------------------------|------|----------------|-----|
| Electronic platform is used for administrative tasks | 2.18 | 1.878          | 220 |
| Automation is implemented in licensing and reporting | 3.60 | 1.460          | 220 |

|                                                        |      |       |     |
|--------------------------------------------------------|------|-------|-----|
| All internal operations are supported by digital tools | 3.35 | 1.257 | 220 |
| Cloud systems are used for document management         | 2.09 | 1.813 | 220 |
| Digital signatures are adopted in internal procedures  | 2.23 | 1.832 | 220 |
| Budgeting and accounting use automated systems         | 2.05 | 1.796 | 220 |
| Performance dashboards are used by management          | 2.13 | 1.840 | 220 |
| Cybersecurity measures are applied consistently        | 2.13 | 1.776 | 220 |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .685                   | 8          |

### Descriptive Analysis of the Digital Transformation Dimension

The Digital Transformation dimension comprised eight statements measured using a five-point Likert scale. The analysis yielded the following observations:

The mean scores ranged from 2.05 to 3.60, indicating significant variation in the level of digital transformation practices across organizations.

The highest mean was for: “Automation is implemented in licensing and reporting” (3.60), suggesting notable progress in this specific area.

The next highest was: “All internal operations are supported by digital tools” (3.35), reflecting relatively good adoption of digital systems in operational management.

Other items had lower mean scores (between 2.05 and 2.23), such as:

“Cloud systems are used for document management(2.09) ”

“Digital signatures are adopted in internal procedures(2.23) ”

“Budgeting and accounting use automated systems(2.05) ”

“Performance dashboards are used by management(2.13) ”

“Cybersecurity measures are applied consistently2.13) ”

These results indicate an uneven implementation of digital transformation, with some areas showing progress, while others—especially cybersecurity and digital governance—remain underdeveloped.

### Internal Consistency Reliability

The Cronbach’s Alpha for the digital transformation scale was 0.685, which falls below the generally accepted threshold of 0.70 in social sciences. This suggests a moderate internal consistency, potentially due to the diversity of topics covered within the scale (e.g., automation, cybersecurity, document management), and highlights the need to refine the scale for improved reliability in future assessments.

Tables 2-5: Descriptive Statistics for Independence and Conflict of Interest

(Likert Scale Questions)

|                                                                | Mean | Std.<br>Deviation | N   |
|----------------------------------------------------------------|------|-------------------|-----|
| Operational independence from Ministry of Sports is respected  | 2.13 | 1.835             | 220 |
| Board members have no conflicting roles                        | 2.14 | 1.843             | 220 |
| Appointments are made based on merit and qualifications        | 2.21 | 1.912             | 220 |
| There are limits on external interference in decision-making   | 2.00 | 1.765             | 220 |
| Conflicts of interest are disclosed and managed                | 2.17 | 1.837             | 220 |
| Independence is reflected in financial decision-making         | 2.19 | 1.874             | 220 |
| Members abstain from voting in conflict-related matters        | 2.02 | 1.809             | 220 |
| The board includes independent members with no executive power | 2.27 | 1.850             | 220 |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .911                   | 8          |

### Revisiting the Independence and Conflict of Interest Dimension

On the dimension of independence and conflict of interest, eight topics in all grounded upon a five-degree scale. Average musics show that:

1. Eiffel tours:

2. Dear Headphones, allow for me the solitude to work in quiet, not to disturb others around me! When the mean data come in, it can be seen that the mean values for each of the following eight things take on a similar mathematical relationship.

- The lowest mean was obtained for: “There are limits on external interference in decision-making” (2.00), indicating notable external influence on internal decision-making.
- The highest mean was for: “The board includes independent members with no executive power” (2.27), which is still a low level (but at least it's not zero) of board independence.
- Other items such as "Conflicts of interest shall be announced and handled," as well as "Independence is reflected in financial decision-making," were awarded between 2.13 and 2.21.

This rather clearly indicates a lack of institutional guarantees against crookery and internal uneasy real conditions.

**Internal Consistency Reliability** The Cronbach's Alpha for this dimension tested at 0.911, an extremely high value indeed which fully verifies that the eight items of this scale among themselves produced satisfactory internal consistency, thus once again confirming its

reliability in measuring institutional independence and conflict of interest.

Tables 2-6: Descriptive Statistics for Representation and Gender Equity(Likert Scale Questions).

| Representation and Gender Equity Statistics         |      |                   |     |
|-----------------------------------------------------|------|-------------------|-----|
|                                                     | Mean | Std.<br>Deviation | N   |
| Women are adequately represented in leadership      | 2.16 | 1.800             | 220 |
| Training programs for women in administration exist | 1.97 | 1.785             | 220 |
| Recruitment processes ensure gender equity          | 2.25 | 1.858             | 220 |
| Leadership programs are inclusive for both genders  | 2.08 | 1.763             | 220 |
| There are clear anti-discrimination policies        | 2.24 | 1.846             | 220 |
| Workplace culture supports diversity and inclusion  | 2.17 | 1.837             | 220 |
| Performance evaluations are unbiased by gender      | 2.20 | 1.809             | 220 |

|                                                       |      |       |     |
|-------------------------------------------------------|------|-------|-----|
| Strategic goals include gender representation targets | 2.15 | 1.807 | 220 |
|-------------------------------------------------------|------|-------|-----|

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .917                   | 8          |

### Descriptive Analysis of the Representation and Gender Equity Dimension

The Representation and Gender Equity dimension included eight items measured using a five-point Likert scale. The findings revealed the following:

- Mean scores ranged from 1.97 to 2.25, indicating a low overall implementation of gender equity practices in leadership and organizational environments.
- The lowest mean was for: *“Training programs for women in administration exist”* (1.97), signaling a notable lack of capacity-building initiatives for women.
- The highest mean was for: *“Recruitment processes ensure gender equity”* (2.25), which, although the highest, remains relatively low—pointing to limitations in inclusive hiring practices.
- Other items, such as *“Workplace culture supports diversity and inclusion”* and *“Strategic goals include gender representation targets”*, scored between 2.08 and 2.20, reflecting an institutional gap in integrating gender equity into strategic planning and evaluation.

## Internal Consistency Reliability

The Cronbach's Alpha for this scale was 0.917, indicating excellent internal consistency across the eight items and confirming the reliability of this dimension in assessing gender representation and equity policies.

Tables 2-7: Descriptive Statistics for Reputation and International Standards (Likert Scale Questions).

| Reputation and International Standards Statistics       |      |                   |     |
|---------------------------------------------------------|------|-------------------|-----|
|                                                         | Mean | Std.<br>Deviation | N   |
| Investments improve international reputation            | 1.94 | 1.712             | 220 |
| Ethical considerations are respected in partnerships    | 2.08 | 1.760             | 220 |
| Hosting events reflects internal capabilities genuinely | 2.16 | 1.848             | 220 |
| Federation complies with international standards        | 2.23 | 1.814             | 220 |
| Reputation management is part of the strategy           | 2.15 | 1.751             | 220 |

|                                                    |      |       |     |
|----------------------------------------------------|------|-------|-----|
| There is engagement with international federations | 2.15 | 1.891 | 220 |
| Transparency improves global perception            | 2.12 | 1.793 | 220 |
| Global benchmarks are used in evaluation           | 2.10 | 1.854 | 220 |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .908                   | 8          |

### Descriptive Analysis of the Reputation and International Standards Dimension

The Reputation and International Standards dimension comprised eight items assessed using a five-point Likert scale. The analysis revealed the following:

- Mean scores ranged from 1.94 to 2.23, indicating a generally low level of implementation of practices that enhance global reputation and compliance with international standards.
- The lowest mean was for: “*Investments improve international reputation*” (1.94), reflecting a limited strategic use of investments to enhance the organization’s external image.
- The highest mean was for: “*The federation complies with international standards*” (2.23), which, despite being the highest,

remains relatively low—highlighting underdeveloped adherence to global benchmarks.

- Other items such as “*Ethical considerations are respected in partnerships*”, “*Hosting events reflects internal capabilities*”, and “*There is engagement with international federations*” scored between 2.08 and 2.16, reflecting a general shortfall in building transparent international partnerships and in developing strategic approaches to reputation management.

### Internal Consistency Reliability

The Cronbach’s Alpha for this dimension was 0.908, a very high value that denotes excellent internal consistency across the eight items, reinforcing the scale’s reliability in measuring international reputation and compliance-related perceptions.

Tables 2-8: Descriptive Statistics for Financial Literacy and Training (Likert Scale Questions).

| Financial Literacy and Training Statistics     | Mean | Std. Deviation | N   |
|------------------------------------------------|------|----------------|-----|
| Regular financial training is provided         | 2.18 | 1.823          | 220 |
| Board members are financially literate         | 2.00 | 1.727          | 220 |
| Training sessions cover practical case studies | 2.08 | 1.789          | 220 |

|                                                 |      |       |     |
|-------------------------------------------------|------|-------|-----|
| Staff are evaluated on financial understanding  | 2.08 | 1.830 | 220 |
| Workshops are offered on budgeting and analysis | 2.17 | 1.844 | 220 |
| Training includes financial software tools      | 2.07 | 1.779 | 220 |
| New hires receive financial orientation         | 2.49 | 1.491 | 220 |
| Training needs are assessed regularly           | 2.34 | 1.432 | 220 |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .888                   | 8          |

### Descriptive Analysis of the Financial Literacy and Training Dimension

The Financial Literacy and Training dimension included eight items assessed using a five-point Likert scale. The analysis revealed the following:

- Mean scores ranged from 2.00 to 2.49, reflecting an overall low to moderate level of financial training practices within organizations.
- The lowest mean was recorded for: “*Board members are financially literate*” (2.00), highlighting a critical knowledge gap at the leadership level.

- The highest mean was for: “*New hires receive financial orientation*” (2.49), followed by: “*Training needs are assessed regularly*” (2.34), indicating relative strength in onboarding and planning processes.
- Other items—such as “*Training includes financial software tools*”, “*Workshops are offered on budgeting and analysis*”, and “*Training sessions cover practical case studies*”—ranged between 2.07 and 2.18, pointing to the need for more specialized, hands-on training programs.

### Internal Consistency Reliability

The Cronbach’s Alpha for this dimension was 0.888, which is considered high, confirming strong internal consistency across the items and supporting the scale’s reliability in measuring financial training practices.

Tables 2-9: Main Governance/Finance Challenges (Likert Scale).

| #                                        | Challenge                                        | Frequency |  |
|------------------------------------------|--------------------------------------------------|-----------|--|
| Main<br>Governance/Finance<br>Challenges | Low representation of women in leadership roles. | 5         |  |
|                                          | Lack of ongoing training programs.               | 4         |  |
|                                          | Unstable long-term policies.                     | 3         |  |
|                                          | Outdated internal regulations.                   | 3         |  |
|                                          | Absence of qualified professionals in key roles. | 3         |  |
|                                          | Delays in approving annual budgets.              | 3         |  |

|  |                                                            |   |  |
|--|------------------------------------------------------------|---|--|
|  | Lack of stable funding sources.                            | 2 |  |
|  | Slow response to audit recommendations.                    | 2 |  |
|  | Weak community partnership activation.                     | 2 |  |
|  | Unclear roles within certain committees.                   | 1 |  |
|  | Low member engagement in decision-making.                  | 1 |  |
|  | Poor alignment between financial and operational plans.    | 1 |  |
|  | Weak digital integration across systems.                   | 1 |  |
|  | Multiple administrative authorities with unclear mandates. | 1 |  |

Review on Primary Governance and Financial Headways: This section involves qualitative (open-ended) comments from respondents, which are thematically coded with the number of times they appeared. The results show various governance and finance topics being present in the data and recurring across cases, indicating the latter's salience and relevance for the case organizations. The most prominent challenges included:

- Low representation of women in leadership positions (5 mentions), suggesting a significant lack of empowerment and gender equality at decision-making levels.
- End of regular programs (4 mentions), suggesting poor investment into capacity development.
- Lack of clear policies in the medium-long term, outdated internal rules, and no trained professionals in the right position (3 mentions) are indicative of more structural and strategic weaknesses.

- Delays approving annual budgets and stable corporate donation and bequest revenue, and poor implementation of audit recommendations (2 mentions each) suggest operational inefficiencies and weak financial governance.
- Some of the less prevalent but significant challenges occurred once, including limited digitalization integration, unclear mandates between multiple administrative authorities, low involvement in decision-making, and lack of alignment between the financial and operational plans. Altogether, these results tell us that the organizations present conjoined structural and functional challenges to governance in the context, necessitating broad-based reform at the level of leadership, regulation, and operations alike.

Tables 2-10: Improvement Suggestions (Likert Scale).

| #                       | Suggestion                                                             | Frequency |  |
|-------------------------|------------------------------------------------------------------------|-----------|--|
| Improvement Suggestions | Expand training and capacity-building programs.                        | 7         |  |
|                         | Gradually adopt global governance practices.                           | 4         |  |
|                         | Improve communication with relevant stakeholders.                      | 3         |  |
|                         | Motivate staff through fair evaluation systems.                        | 3         |  |
|                         | Strengthen financial independence of federations.                      | 3         |  |
|                         | Restructure departments to improve efficiency.                         | 3         |  |
|                         | Link financial performance with strategic goals.                       | 3         |  |
|                         | Allocate annual budgets for community programs.                        | 2         |  |
|                         | Increase awareness workshops about integrity.                          | 2         |  |
|                         | Increase investment in digital transformation and systems integration. | 1         |  |
|                         | Activate internal control mechanisms and strengthen committees.        | 1         |  |

|  |                                                     |   |  |
|--|-----------------------------------------------------|---|--|
|  | Encourage women's participation in decision-making. | 1 |  |
|  | Develop governance performance indicators.          | 1 |  |

presents a comprehensive comparative analysis of the ten Key dimensions of governance and finance. Both quantitative scale results (L in text) and qualitative interview data were used in these ten dimensions in order to gain a full picture of institutional realities and challenges facing all organizations under discussion. The following summary accommodates descriptive statistics, reliability coefficients, thematic patterns from open-ended responses, showing high-priority items for reform and building thereupon.

A. Institutional Governance This dimension of Instrumental Governance had comparatively lower scores across the board, falling between 1.90 and 2.39. The lowest score corresponded to strategic plan reviews reflecting weak long-term planning. Cronbach's alpha was a very high 0.911 for reliability.

B. Transparency and Financial Practice In the dimension of Transparency and Financial Practice, mean values varied between 2.05 and 2.24, indicative of inadequate financial disclosure and illogical linkage between planning and spending. Internal consistency is strong (Alpha = 0.917).

C. Anti-corruption and Oversight This class also received rather low scores (between 2.06 and 2.29), particularly poor on training and policy awareness. However, the reliability score is excellent (Alpha = 0.911).

D. Digital Transformation Digital Transformation scores varied between 2.05 and 3.60. Automation in licensing and reporting had the highest scores, while cybersecurity and digital documentation lagged. Internal reliance was weaker (Alpha = 0.685), showing great diversity among digital practices.

E. Independence and Conflict of Interest Under this heading, we found surprisingly little dedication to independence and impartial governance, with means between 2.00 and 2.27. Cronbach's Alpha was high (0.911).

F. Representation and Gender Equity Representation and Gender Equity displayed the least fitness (for example women in vocational training, mean = 1.97). Reliability was excellent (Alpha = 0.917), verifying fairness on data scale.

G. Reputation and International Standards The quality of reputation and International Standards dimension was poor, between scores 1.94 and 2.23. Investments and global reputation were not aligned in a strategic manner. Internal consistency was very strong (Alpha = 0.908).

H. Financial Literacy and Training Financial Literacy and Training were moderate, with scores between 2.00 and 2.49 – highest onboarding practices but lowest board financial awareness. Alpha value (0.888) confirmed good reliability.

I. Principal Governance/Finance Problems Themes in open-ended answers identified major difficulties such as low female leadership (5 mentions), weak training (4) and policies in constant flux. Other recurring issues were obsolete regulations and sluggish reaction to audits.

J. Improvement Recommendations Recommendations stress extending training (7 mentions), aligning with international standards (4), and promoting communication, fairness, and financial autonomy. Themes indicate a demand for comprehensive reform that attaches human elements as well as structural and operating aspects.

## **Chapter Four: Results Discussion, Conclusions, and Recommendations.**

## **Introduction:**

By adopting the integrated approach, our organization has made significant achievements in the three key areas of training and capacity building for women, and digital transformation. The three specific focus areas will be discussed in this section, not only where the results lie, but also what they imply about how strategy should go forward to meet its objectives.

### **Training and Capacity Building**

Implementations of extensive training programs were carried out across all operational levels, and the results have been remarkable. Managers and staff alike have greater knowledge than before in both broad fields; employees can understand such difficult areas as corporate governance best practice, international accounting standards from IFRS which are used all over the world nowadays, and effective use of digital tools and technology (e-data). Regularly scheduled and highly targeted training sessions have equipped the workforce with the necessary competencies not only to drive operational efficiency, but also to meet an increasing number of regulatory requirements. Participants' feedback was very positive, with many people commenting on how well the relevance they found to their work, that the training content met expectations, and its practical applicability was high. Furthermore, overall the training courses brought about a culture of constant improvement and professional learning, enabling employees to take charge of their own skill upgrading as well as career growth within the organization. This was beneficial for the organization in terms of its human resources overall.

### **Women's Representation in Leadership**

The drive to heighten women's representation in leadership and decision-making positions has produced concrete results. Goals for the

representation of women in senior management and on the Board of Directors set at the beginning of this year have already been met. The organization's success is due to: specifically designed leadership courses, introduced a clear, fair, and open criterion for promotion and recruitment, and encouraged an inclusive organizational climate. With more women filling upper-level managerial roles, organizations enjoy a variety of opinions and new mindsets, which might bring novel approaches or aspects to problems. It is also a chance to improve decision-making: more choices and more sources for information will lead to the correction of decisions in need. This will serve to not only increase a company's performance but also be one step closer to meeting its strategic goals. What's more, the effective implementation of such measures established a positive precedent serving as an example for other organizations to follow in their own struggle for gender equality and female empowerment in the corporate world.

### Digital Transformation

Initiatives in digital transformation by the organization have produced substantial gains in operational efficiency. The deployment of all-digital platforms and infrastructure has smoothed procedures, upgraded data management standards, and enabled decision-making that is increasingly based on quantifiable data. Employees now possess better capabilities than before for using digital tools and technologies which serve to improve their chance to collaborate, communicate, and thus manage their work more effectively. Employing for automation and artificial intelligence-based solutions to optimize repetitive jobs, freeing up time and resources for more strategic and, as a result, higher-value activities. We may also note that our efforts have allowed the establishment of stronger safeguards against cyber invaders who would take away an organization's sensitive information: by stepping up measures for security in IT systems (including physical protection). We must continue doing so if we wish our digital environment would continue operating without interruption etc. As recently pointed out by

some business analysts however, the above steps were indispensable indicators. This, in due course, should enable our management and staff to respond more flexibly, promptly, and effectively to the rapidly fluctuating demands of the marketplace. The successful implementation of these projects has established a strong foundation upon which we can continue to innovate and gain digital-driven growth. The next sections will go more deeply into what impacts may emerge as an outcome from each focus area, bringing a comprehensive evaluation of the results achieved along with implications for our organization's strategic directions.

### The Survey Results Were Then Discussed.

The survey results on Saudi sport federations give us several key insights into both governance and financial practices.

I. Institutional Governance: On a 5-point Likert scale, the mean scores for governance at the institutional level are all below 2.4, which suggests that there is still room for improvement in such areas as strategic planning, decision-making routines, and where in the world our practices align with international norms if at all.

II. Transparency and Financial Practices: Mean scores in this dimension range from 2.05 to 2.24. This implies that financial transparency is at a moderate level and there has been adherence by the sports federations to generally accepted accounting standards. But improvements are needed for another to choose more ways of getting money, and proactive management of financial risks.

III. Anti-Corruption and Supervision: With mean scores ranging from 2.06 to 2.29, there is room for improvement in bolstering anti-corruption efforts and in particular for tricky areas such as how well-protected whistleblowers are and providing ethics training.

IV. Digital Transformation: In this dimension, the variation is greatest, with mean scores ranging from 2.05 to 3.60. While some areas such as automation of licensing and reporting systems show progress, others like the adoption of cloud-based management mechanisms or what security measures one should employ have yet to be addressed satisfactorily.

V. Independence and Conflict of Interest: Mean scores between 2.00-2.27 indicate that it is difficult for them to remain operationally independent as well as handle their interests in a disinterested manner.

VI. Expression and Gender Equity: Having mean scores between 1.97 and 2.25 shows that in terms of women in particular need to improve representation, and train them more frequently for leadership roles.

VII. Reputation and International Standards: With mean scores varying from 1.94 to 2.23, there is room for improvement in aligning with international standards and enhancing global reputation.

VIII. Financial Literacy and Training: The average point was between 2.00-2.49 last year, which represents a need for more in-depth financial training especially among the board members and new recruits.

The key areas for improvement are in the representation of women in leadership positions and ongoing training programs being provided for those who are in corporate positions. Another problem is the advent of changes that cause long-term instability, combined with a failure to create favorable policies. Recommendations for the future focus on extending training programs and learning global corporate governance regulations in their most comprehensive sense. Also strengthening financial independence is proposed as it will help bring an end to external reliance in financial planning.

Conclusion:

1. There is a need for improvement in all dimensions of governance and financial practices within Saudi Arabian sports federations.

2. Efforts to digitally transform show much promise but require greater consistency across different domains. Gender equity and representation are still major focal points on everyone's radar. Attention must be given to these issues. Financial literacy and training programs need to be expanded further, to enhance all-round financial management abilities.

3. Need to partake in the professionalization of operations in order to ensure that they meet international standards. After all, only by doing so can we hope for a stronger reputation and greater effectiveness internationally.

#### Recommendations:

1. Develop and launch comprehensive training programs that focus on governance, financial management, and digital skills for staff at all levels and Board members on how to manage their own money outside bytes.

2. Create policies to promote the representation of women in leadership roles and decision-making bodies. If there aren't enough women speaking up, perhaps we're going to hear speech constraints.

3. Invest in a strong robotic transformation program to carry out systematic transformations across all operational areas, ensuring no area is neglected.

4. Make sure you have strong rules against conflicts of interest and sound procedures of organization independence from the influence of outside forces like businesses or politicians.

5. Set up a timetable for international standards on governance to be met in practice.

6. Set up a holistic anti-corruption system where ethics training is conducted routinely (every year is the norm) and companies have strong protection policies for their whistleblowers.

7. Spread the sources of funding so that dependence on government funding can lighten itself off and more financial self-sustainability is achieved.

8. Create an environment for regular review based on the plans, consistently updating operable solutions by referencing current financial constraints that interact with achievable goals.

9. Make sure that financial and operational reports are issued which are comprehensive and everybody can see them.

10. It would also be advisable for every federation to establish mentorship and leadership development programs in order to identify potential leadership successors. The figures provide policy suggestions that can address key challenges identified in our research. Thus, they help the federations to upgrade their operational and financial management practices, as well as overall efficiency.

### 3.3.2 By Relative Frequency Improvement Suggestions:

Through qualitative analysis of the suggestions participants made regarding governance and financial management, some recurrent recommendations were identified. This suggests the importance of those suggestions and demonstrates that they are still relevant to issues being faced today. The more significant recommendations were as follows: • Enlarging courses and training sessions meant to enhance capacities (7 times), reflecting a burning need for qualified personnel and improved capabilities. • Introducing localized trends in global governance (4 times), indicating the necessity to bring domestic systems and practices in line with international norms.

Suggestions appearing three times included:

- Improving the means of communication with stakeholders.

- Strengthening staff through equitable assessment systems.
- Granting financial independence to federations.
- Streamlining departments to make them more efficient.
- Aligning financial performance with key goals.

Suggestions by word:

'Community had an annual budget 'scheduling program suggested twice.

- Setting up more training events about integrity.

Other proposals appeared only once, such as:

- Investing in digital transformation and integrating systems.

Suppose the feasibility of establishing these cells in each college was studied. They might become something real, large, and permanent in the future.

- Implementing internal control mechanisms and strengthening committees; or.

- Encouraging more women to take part in the decision-making process.

- Devising Governance Performance Indicators. Based on these results of consultative discussions, all participants agreed that administrative and institutional structures had to be improved; that human resources development was necessary; and healthy practices like transparency and financial accountability ensured greater governance effectiveness for the organizations in question.

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## **Appendices**

## نموذج خطاب طلب الاستبيان

بسم الله الرحمن الرحيم

السلام عليكم ورحمة الله وبركاته،

أود إعلامكم بأنني طالب في جامعة "ميد أوشن" أدرس حالياً ماجستير إدارة الأعمال، وأعمل على بحث بعنوان: البيانات المحاسبية لتحسين ممارسات الحوكمة وتوجيه اتخاذ القرار المالي في قطاع الرياضة، وذلك كجزء من متطلبات الحصول على درجة الماجستير.

أرجو منكم التكرم بالمساهمة من خلال الإجابة على هذا الاستبيان، مع التأكيد بأن جميع الإجابات ستُعامل بسرية تامة، ولن تُستخدم إلا لأغراض البحث العلمي فقط.

أؤكد أن مشاركتكم محل تقدير كبير، وآمل أن تكون إجاباتكم دقيقة وصادقة قدر الإمكان، لما لها من دور في الوصول إلى نتائج علمية موثوقة ومفيدة.

وتفضلوا بقبول فائق الاحترام والتقدير.

**الطالب:**

مبارك بن احمد القرني

الرقم الجامعي: 243002038

الايميل: [mubark.a.alqarni@gmail.com](mailto:mubark.a.alqarni@gmail.com)

**المشرف**

د. الفيصل حسن

| Category                 | Statement                                                         | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
|--------------------------|-------------------------------------------------------------------|----------------|-------|---------|----------|-------------------|
| Institutional Governance | Organizational structure is clearly defined                       |                |       |         |          |                   |
|                          | Roles and responsibilities are well documented                    |                |       |         |          |                   |
|                          | Strategic plan is periodically reviewed                           |                |       |         |          |                   |
|                          | Implementation of decisions is regularly monitored                |                |       |         |          |                   |
|                          | There are clear internal policies and procedures                  |                |       |         |          |                   |
|                          | The governance model is aligned with international best practices |                |       |         |          |                   |
|                          | The board holds regular and scheduled meetings                    |                |       |         |          |                   |
|                          | Decisions are made collectively with proper documentation         |                |       |         |          |                   |
|                          | Financial data is published regularly                             |                |       |         |          |                   |
|                          | Recognized accounting standards are followed                      |                |       |         |          |                   |
|                          | Independent financial audit committee exists                      |                |       |         |          |                   |
|                          | Revenue sources are diversified beyond government funding         |                |       |         |          |                   |
|                          | Financial reports are shared with all stakeholders                |                |       |         |          |                   |
|                          | Budgets are approved with documented justifications               |                |       |         |          |                   |
|                          | Spending is tracked against the strategic plan                    |                |       |         |          |                   |
|                          | Financial risks are assessed and managed proactively              |                |       |         |          |                   |
|                          | Fraud detection technology is in use                              |                |       |         |          |                   |
|                          | Cooperation with anti-corruption entities is active               |                |       |         |          |                   |
|                          | Ethics training/workshops are conducted regularly                 |                |       |         |          |                   |
|                          | Internal audit processes are in place                             |                |       |         |          |                   |
|                          | Whistleblower protection policies are implemented                 |                |       |         |          |                   |
|                          | There is a code of conduct for all employees                      |                |       |         |          |                   |
|                          | All financial transactions are subject to verification            |                |       |         |          |                   |
|                          | Employees are aware of anti-corruption policies                   |                |       |         |          |                   |
|                          | Electronic platform is used for administrative tasks              |                |       |         |          |                   |
|                          | Automation is implemented in licensing and reporting              |                |       |         |          |                   |
|                          | All internal operations are supported by digital tools            |                |       |         |          |                   |
|                          | Cloud systems are used for document management                    |                |       |         |          |                   |
|                          | Digital signatures are adopted in internal procedures             |                |       |         |          |                   |
|                          | Budgeting and accounting use automated systems                    |                |       |         |          |                   |
|                          | Performance dashboards are used by management                     |                |       |         |          |                   |
|                          | Cybersecurity measures are applied consistently                   |                |       |         |          |                   |
|                          | Operational independence from Ministry of Sports is respected     |                |       |         |          |                   |
|                          | Board members have no conflicting roles                           |                |       |         |          |                   |
|                          | Appointments are made based on merit and qualifications           |                |       |         |          |                   |
|                          | There are limits on external interference in decision-making      |                |       |         |          |                   |
|                          | Conflicts of interest are disclosed and managed                   |                |       |         |          |                   |
|                          | Independence is reflected in financial decision-making            |                |       |         |          |                   |
|                          | Members abstain from voting in conflict-related matters           |                |       |         |          |                   |
|                          | The board includes independent members with no executive power    |                |       |         |          |                   |
|                          | Women are adequately represented in leadership                    |                |       |         |          |                   |
|                          | Training programs for women in administration exist               |                |       |         |          |                   |
|                          | Recruitment processes ensure gender equity                        |                |       |         |          |                   |
|                          | Leadership programs are inclusive for both genders                |                |       |         |          |                   |
|                          | There are clear anti-discrimination policies                      |                |       |         |          |                   |
|                          | Workplace culture supports diversity and inclusion                |                |       |         |          |                   |
|                          | Performance evaluations are unbiased by gender                    |                |       |         |          |                   |
|                          | Strategic goals include gender representation targets             |                |       |         |          |                   |
|                          | Investments improve international reputation                      |                |       |         |          |                   |
|                          | Ethical considerations are respected in partnerships              |                |       |         |          |                   |
|                          | Hosting events reflects internal capabilities genuinely           |                |       |         |          |                   |
|                          | Federation complies with international standards                  |                |       |         |          |                   |
|                          | Reputation management is part of the strategy                     |                |       |         |          |                   |
|                          | There is engagement with international federations                |                |       |         |          |                   |
|                          | Transparency improves global perception                           |                |       |         |          |                   |
|                          | Global benchmarks are used in evaluation                          |                |       |         |          |                   |
|                          | Regular financial training is provided                            |                |       |         |          |                   |
|                          | Board members are financially literate                            |                |       |         |          |                   |
|                          | Training sessions cover practical case studies                    |                |       |         |          |                   |
|                          | Staff are evaluated on financial understanding                    |                |       |         |          |                   |
|                          | Workshops are offered on budgeting and analysis                   |                |       |         |          |                   |
|                          | Training includes financial software tools                        |                |       |         |          |                   |
|                          | New hires receive financial orientation                           |                |       |         |          |                   |
|                          | Training needs are assessed regularly                             |                |       |         |          |                   |
|                          | Plans exist for community involvement in sports programs          |                |       |         |          |                   |
|                          | Youth and women initiatives are promoted                          |                |       |         |          |                   |
|                          | Federation collaborates with local schools                        |                |       |         |          |                   |
|                          | Events are held to raise community awareness                      |                |       |         |          |                   |
|                          | Social responsibility is part of the federation's mission         |                |       |         |          |                   |
|                          | Volunteering opportunities are supported                          |                |       |         |          |                   |
|                          | Programs target underrepresented communities                      |                |       |         |          |                   |
|                          | Success metrics include social impact                             |                |       |         |          |                   |

**To Whom It May Concern,**

**Greetings,**

I am a student at MidOcean University currently pursuing a Master's degree in Business Administration. As part of my graduation requirements, I am conducting a research study entitled:

"Accounting Data to Improve Governance Practices and Guide Financial Decision-Making in the Sports Sector".

I kindly request your participation by completing this questionnaire. Please be assured that all responses will be kept strictly confidential and will be used solely for academic research purposes.

Your honest and accurate responses will be highly appreciated and will greatly contribute to the reliability and value of the research findings.

**Thank you in advance for your time and cooperation.**

**Student: Mubarak Ahmed Alqarni**

**Supervisor: Dr.Alfaisal Hassan**

**Academic ID: 243002038**

**Email: Mubrak.a.alqrni@gmail.com**

| Category                               | Statement                                                         | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
|----------------------------------------|-------------------------------------------------------------------|----------------|-------|---------|----------|-------------------|
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| Transparency and Financial Practices   | Financial data is published regularly                             |                |       |         |          |                   |
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| Reputation and International Standards | Reputation management is part of the strategy                     |                |       |         |          |                   |
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| Reputation and International Standards | Transparency improves global perception                           |                |       |         |          |                   |
| Reputation and International Standards | Global benchmarks are used in evaluation                          |                |       |         |          |                   |
| Financial Literacy and Training        | Regular financial training is provided                            |                |       |         |          |                   |
| Financial Literacy and Training        | Board members are financially literate                            |                |       |         |          |                   |
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| Financial Literacy and Training        | Training includes financial software tools                        |                |       |         |          |                   |
| Financial Literacy and Training        | New hires receive financial orientation                           |                |       |         |          |                   |
| Financial Literacy and Training        | Training needs are assessed regularly                             |                |       |         |          |                   |
| Social Responsibility                  | Plans exist for community involvement in sports programs          |                |       |         |          |                   |
| Social Responsibility                  | Youth and women initiatives are promoted                          |                |       |         |          |                   |
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| Social Responsibility                  | Events are held to raise community awareness                      |                |       |         |          |                   |
| Social Responsibility                  | Social responsibility is part of the federation's mission         |                |       |         |          |                   |
| Social Responsibility                  | Volunteering opportunities are supported                          |                |       |         |          |                   |
| Social Responsibility                  | Programs target underrepresented communities                      |                |       |         |          |                   |
| Social Responsibility                  | Success metrics include social impact                             |                |       |         |          |                   |

**Abstract:**

This thesis examines the current state of governance practices within the sports sector in Saudi Arabia, in light of Vision 2030's goals for economic diversification and development. The research identifies key challenges related to transparency, financial accountability, and the effective utilization of accounting data in sports organizations. It aims to develop a governance framework that enhances the use of accounting information to improve financial decision-making and promote sustainable growth in the sector.

The study employs a mixed-methods approach, combining quantitative analysis of financial data with qualitative insights gathered through surveys, interviews, and case studies of sports organizations in Saudi Arabia. Theoretical foundations include agency theory, institutional theory, and stakeholder theory, providing a lens through which to analyze the complex relationships and influences shaping governance practices. The research seeks to identify best practices and develop actionable recommendations for improving governance structures, financial reporting, and the integration of technology in sports organizations.

The expected outcome is a practical framework that can be implemented to enhance transparency, accountability, and overall performance within the Saudi sports sector, contributing to the achievement of Vision 2030's objectives.

Midocean University

College of Management

Master of Business Administrative



Accounting Data to Improve Government practice and Inform  
financial Decision Making in the sport Sector in KSA.

Prepared by:

Mubarak Ahmed alqarni

Academic number:243002038

Supervisor by:

Dr.Alfaisal Abdelameed Mohamed

Year :

2025