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## REVISION OF LEGAL AND ADMINISTRATIVE REGULATION IMPACT ON THE DIVERSITY OF FUNDING OF SPORTS CLUBS: IRAQ EXPERIENCE

### ABSTRACT

The research proposes to recognize the impact of legal and administrative regulation revision on the diversity of funding sources and its reflection on improving the activities of Iraqi clubs and their continuity from the point of view of some academics and club officials. To reach the goal, a field study was conducted at the level of sports clubs in Thi Qar Governorate / Iraq, where the descriptive approach was used in the theoretical aspect and the case study in the applied aspect, and the questionnaire with the five-point Likert scale was adopted as a tool for collecting data, by sending the questionnaire electronically to the research community consisting of 37 people between academics and club officials, where the answers were retrieved from a sample consisting of thirty-four (34) of them, and the questionnaire was examined by the Statistical Package for Social Sciences (SPSS) program. The results revealed that sports clubs in Thi Qar Governorate suffer from many problems in the financial aspect due to the lack of available financial funding sources, as they depend on traditional sources of funding such as state subsidies, as government funding for clubs is available, but it is not sufficient. Moreover, the results also revealed that there is a positive impact of the diversity of funding sources on improving the activities of sports clubs and their continuity.

**Keywords:** legal regulation, administrative regulation, diversity of financial funding, funding sources, sports club, Iraq

**JEL Classification:** Z230, K230, G000

### INTRODUCTION

In the modern era, developed countries have become increasingly interested in physical activity and sports due to their economic, social, health and psychological benefits through contributing to the national economy, reducing the risks of chronic diseases and increasing social relations. The function of financial funding and providing sports institutions, including sports clubs, with financial resources is considered a significant administrative function, as these sports institutions must search for the best available sources of funding to finance their activities and fulfil their various obligations. The function of financial funding for sports clubs is governed by special laws and conditions, and this function also requires the availability of Authorities and administrative regulation that sometimes differs from funding in traditional economic units. The nature of the activity carried out by these clubs, which is primarily based on showing and attracting audiences and investors through sports activity, which is directly reflected in the funding function. Financial funding has become an essential and effective element in all sports activities. Accordingly, sports clubs must search for the best available funding methods and means in order to diversify sources of funding and exploit them to the fullest extent. Iraq, like other countries, has been interested in sports, as sports clubs have been established in various parts of the country in order to support young talents and develop sports activities and infrastructure for sports clubs. There is no doubt that clubs are in dire need of money in order to continue performing their tasks and improving their activities, thus some clubs may try to diversify their funding sources, but they may encounter laws and regulations that prevent them from doing so, or the lack of laws that support diversifying funding sources. This requires revision of these laws and

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regulations to enable clubs to diversify their funding sources to meet their financial requirements and face financial challenges that may prevent its continuity sustainability.

## LITERATURE REVIEW

### *Sport Clubs*

Sports are one of the most important activities in societies that aim to highlight and direct the skills of individuals and achieve psychological, physical and mental balance. The levels of interest in sports sectors have increased significantly in recent years as a means of preparing future generations and national mechanisms capable of keeping pace with changes and facing multiple challenges and crises (Al-Otaibi, 2020). The sports club is known as a private sports body of public benefit bodies with an independent legal personality which points to developing youth's integrated personality in, healthiness, social, religious, psychological, intelligent and entertaining aspects by extending sports and community education, raising the nationwide spirit among members, enhancing their talents and providing the essential ways to fill their leisure (Samir & Mustafa, 2016). Also, Issam Badawi (2001) defines the sports club as an organization formed by a group of individuals with the aim of developing the character of youths in an integrated manner from the social, mental, intellectual and nonphysical aspects by extending sports and social education and instilling the spirit of patriotism among youths, and providing the appropriate conditions for developing their skills and preparing the ways and means of facilitating to fill leisure.

Furthermore, Since the continuation of these clubs in practising their activities is linked to the availability of funding, this research came to study the impact of legal and administrative regulation on diversifying funding sources and its reflection on the development of sports club activities and thus their continuity. (Mansour and Al-Sherbiny, 2005) believe that sports clubs are social and educational institutions and an important station in the lives of young people. This is due to the fact that they enable young people to develop themselves and enable them to bear family responsibilities and obligations in particular and society in general.

Sports institutions generally, and particularly clubs, need a source of funding to promote their financial abilities so as to deliver the atmosphere and competencies to develop their sporting level. Without the resources of funds, clubs cannot achieve good results, wins, and tournaments in sport events (Ahmed, et al., 2018).

### *Financial Funding*

There is no doubt that funding in the sports field plays a major role and is an essential problem that affects sports organizations' opportunities to attain their objectives and apply their programs. Therefore, the problem of funding in sports, nowadays, is an influential problem facing sports clubs (Al-Shafei & Sayyar, 2009). Finance is the administrative function in any company that deals with planning for funds and obtaining them from appropriate sources of funding (Al-Shafei & Abdel-Maksoud 2003).

The financing function and providing financial resources to various types of sports institutions, including sports clubs, is considered one of the most important administrative functions. These sports institutions must search for the most effective and best available financing alternatives to finance their activities and fulfil their various obligations (Najat Ben Turkia & Hasna Shashwi, 2019).

The importance of Sport finance can be highlighted through the following points (Groothuis, et al., 2004):

1. Facilitating the transfer of funds from units with a financial surplus to others experiencing a financial deficit.
2. Providing financial resources to economic units to manage their businesses and enhance their service levels, in addition to employing their activities during times of financial deficit.

In order to develop the activities of sports clubs and ensure their continuity, a proper environment needs to be established for their activities developing their resources, and diversifying their sources of funding. It is also the process of searching for the funds necessary to achieve the goals of the sports institution and allocating these funds to achieve these goals by applying a financial system that achieves the best results (Ahmed, 2009). Sports funding is the process of identifying the best sources and means through which funds can be obtained to be used in operating and developing projects and raising their levels of productivity (Coates & Humphreys, 2008). Furthermore, (Mitchell et al., 2012), defined it as one of the administrative fields through which organizations' goals can be achieved and their various projects and businesses implemented at the appropriate times in a way that contributes to increasing their profits and exploiting all investment opportunities that would increase these profits while paying attention to the risks associated with employing investment projects.

### ***Diversity of Financial Funding***

Sports clubs in many countries rely on state aid as their primary source of funding. However, some have begun to provide additional sources of funding by investing in the commercial rights to the activities they organize, while others have become entirely dependent on these sources (Hassanein, and Amr,2013).

Sports clubs' Diversification funds involve using different financial resources to increase budgets and make clubs stable in the long term (Eric & Sabine, 2017). Insufficient funds are a critical factor which leads sports clubs to report deficits. (Wicker et al. 2010). Hence the progress of sports clubs and teams is due to the availability of financial liquidity and the extent to which sports clubs utilize the funding provided to them from various sources (Samir & Mustafa, 2016).

Therefore, there are many Sports Club Financing Methods (Nabil & Masoud, 2022). There are many ways for a club to obtain funding sources, which can be summarized as follows:

1. ***Self-financing:*** All revenues generated by a sports body through investing in its facilities, installations, or activities, whether from the proceeds of annual membership subscriptions, membership fees, ticket sales for matches organized by the body, the rental of its facilities, the proceeds of financial deposits (securities/stocks/bonds) it owns, the financial compensation for the use of the body, or other sources of self-financing, which are difficult to enumerate due to their multiplicity and variation from one sports body to another (Al-Ghasab, 2016).
2. ***Community-based financing:*** All financial and in-kind donations received by a sports body from individuals, companies, or institutions from within or outside the country, with the approval of the administrative body. These donations can be in the form of funds, return-generating deposits, wills, gifts, construction, repairs to certain facilities, stadiums, facilities, real estate, land, hosting of a sports body team, or special clothing or equipment, through the Authority's activities or other sources of private donations, which are difficult to enumerate due to their multiplicity and variation from one sports body to another (Al-Ghasab, 2016).
3. ***Government funding:*** Includes all financial and administrative subsidies provided to sports bodies through government institutions (Nabil & Masoud, 2022).
4. ***Joint funding:*** May combine two or more types (Nabil & Masoud, 2022).

### ***Legal and administrative regulation***

The progress of countries in sports shows the level of development in the use of contemporary sports management in all their sports activities (Deeb, 2014). The higher the level of management, the better their sports level. In recent years, the world has been living in an era full of many new variables, and these variables overlap with each other and affect each other, which requires precise and consistent regulation of all sports club activities. Legal regulation is a set of legislations, rules and legal materials that govern and regulate an activity, relationship or material or moral transactions between people, starting from the beginning of the establishment of the obligation until its expiration, whether they are natural persons or legal persons. If we want to regulate a specific relationship or situation, we must issue legislation or a law that regulates that relationship or situation. The law in sports education is the set of legal rules that regulate the relationship between individuals working in the field (player - administrator - coach - sports body - audience), whether the rules are written, in which case they are called legislation, or unwritten rules, in which case they are called custom (Ahmed, 2009).

The administrative regulation function is one of the administrative functions related to individuals and everything they need to accomplish their duties. In other words, regulation is: the administrative function that specializes in presenting and arranging the procedures of the drawn plan, so that it can be accomplished at high levels by workers with specialization (Al-Juwaisi & Jamila, 2016). Furthermore, administrative regulation is the mechanism by which the interconnected parts are collected to form a unified whole with which authority can be exercised, powers can be exercised, and coordination, control and supervision tasks can be carried out to achieve a specific goal (Arafat, 2012).

Given the scarcity of literature in the Iraqi environment, according to the researcher's knowledge, the following foreign studies were reviewed prior to involve in our research:

1. The study of (Hadjadj & Nehaoua, 2023) purpose is to investigate the role of sports funding in the activities of Algerian sports federations. The researcher applied the descriptive method as it was appropriate to the study's nature, and the sample of the study was chosen intentionally. The study findings were as follows. The financial support of the government is insufficient to maintain Algerian sports club activities. Moreover, private funding will be the main source on which the clubs will depend in the future.

2. (Othman, 2023), research planned to disclose clubs' sources of funding, and how to diversify these sources. A descriptive qualitative approach was used to examine the hypotheses. The research reached some findings. The main source of funding for clubs is the Sports facilities, other sources like sports academies and schools are not counted as a source of funding for sports clubs. Annual Government payments are the main source of funding for sports clubs. The diversity and development of the source of funding in addition to selecting board members with experience in the field of economics are key research recommendations.
3. (Nabil & Masoud, 2022) study aimed to identify football sports clubs' sources of funding and the role of these sources in enhancing the performance of clubs. The sample of the study consisted of 32 sports club managers as they were the source of data, which was analyzed by (SPSS) program. The study findings are as follows. Sports clubs rely on government grants, then on members' subscriptions. Sports clubs disregard sports investment and marketing, as they are a significant source of funding for sports clubs, and did not obtain much sports sponsorship. Therefore, the study recommended that the Sports clubs need to diversify sources of funding.
4. (AL-Aabidi, 2020) study aimed to highlight the importance of professional competencies in the field of financial management within clubs to help them address financial challenges and the need for them to own their own facilities and stadiums to support them. It also highlighted the significant role of marketing, as a crucial source of funding, and highlighted the role of investment and sponsorship in providing financial alternatives. The study question: Does diversification sources of funding play a part in addressing the economic challenges facing sporting clubs? The Main findings reached are that Sports clubs can attract new funding sources to address the financial challenges they face. Furthermore, the financial management adopted by most sports clubs does not help them address the financial challenges they face.
5. The study of (Hessa,2020) entitled "The Impact of Sports Funding and Investment on the Economic Development of Clubs in Saudi Arabia" aimed to identify the impact of sports funding and investment on the economic improvements of clubs in Saudi Arabia, the researcher followed the descriptive approach and employed a questionnaire as a study tool that was applied to a sample of individuals from the study community, which consists of all managers and employees working in sports clubs. The most prominent results of the study were that the impact of sports funding and investment on the economic development of clubs can be represented by raising the level of national income and developing it, enhancing government income levels, and improving economic activities and productivity.
6. The study by (Sanchez et al., 2019) entitled "Sports Finance: Revenue Sources and Financial Regulations in European Football" dealt with an important variable, which is the legal and regulatory controls in European football, which is very similar to one of the variables of our research, as it aimed to study the impact of developing economic regulatory controls and revenue sources on European football clubs. The researcher followed the descriptive approach, and the most prominent results of the study were that the availability of funding sources for sports clubs in the study environment does not prevent exposure to financial crises unless it is coupled with regulatory controls provided by laws and administrative instructions.
7. The study by (Farouk and Abdel Nour, 2019) entitled "Financial funding mechanisms in sports facilities and their financial follow-up, an applied study on some sport facilities" aimed to determine whether the success of the sports facility and the management of its affairs depends on funding operations. The most prominent results of the study were that the financial management in sports facilities does not have the ability to choose the funding mechanism related to it as a result of its adherence to the public sector. From this standpoint, the variable of administrative and legal regulation was studied for its role in organizing the relationship between the public sector and clubs and thus its impact on diversifying sources of funding.
8. The research of (Lamamra, 2018) intends to determine the scope of funding sources being employed in developing sporting clubs and what new funding sources are proper for the conditions of clubs. A descriptive approach was applied for the research, and a questionnaire was used as a tool for data collection. The researcher concluded that the funding policy, the scarcity of funding sources for sports clubs, and the failure to explore new funding sources impacted the performance of sports clubs. Furthermore, the researcher concluded that the implementation of some regulations and laws that would provide the best for sports clubs was also weak. Furthermore, the lack of a clear sports funding strategy for clubs negatively impacted their development. The researcher recommended the need to develop funding programs for clubs prepared by specialists in the sports field. He also recommended encouraging clubs to diversify their funding sources and avoid permanent reliance on the public sector.

9. The study (Bousalah, 2012) entitled "Funding Sources in professional football clubs in Algeria" aimed to try to propose a strategy to activate the funding sources for clubs and highlight the effect of this strategy on the future of clubs, especially. These clubs face many problems in obtaining permanent sources of funding, which prompts their administrations to develop well-defined strategies with clear features to diversify, activate and develop the sources of funding. A descriptive analytical method was used and the sample was the clubs that are active in the first and professional divisions, and the researcher used the questionnaire as a tool for the study. The study found that there are many strengths and opportunities that can be exploited, to activate their sources of funding, especially with regard to political factors and the state's interest and its policy to support sports in general.

Our research somewhat agreed with the studies of (Hessa, 2020), (Al-Abadi, 2020), (Shansiz et al., 2019), (Farouk, 2019), and (Bousalah, 2012) in relation to studying funding sports clubs, most studies addressed the study of the relationship between funding sports clubs and its role in achieving the club's goals. However, we differed somewhat in the way of presenting the problem and setting hypotheses for the study, as our research began with the problem represented in "Does the legal and administrative regulation affect the diversity of sources of funding sports clubs and what is the reflection of that on improving the activities of sports clubs and their continuity?"

## AIMS AND OBJECTIVES

The research aims to recognise the impact of laws and administrative regulation on the diversity of funding sources, and the reflection of this on improving the activities of sports clubs and their continuity, as well as helping them face financial challenges, in addition to reaching results and recommendations that sports clubs can benefit from to improve their situation.

## METHODS

We relied on the questionnaire form sent electronically to some academics in physical education and sports sciences and sports club Managers. The results were then displayed, analyzed and interpreted through statistical processing, as we relied on a five-point Likert key to determine the possible responses to each statement in the questionnaire.

In the practical aspect of the research, a questionnaire was used that was designed for the purpose of testing the research hypotheses. This questionnaire consisted of three axes. Likert scale of 5 points was used to express sentences of five dimensions, in which the measurements range between one point with a content of "I completely disagree" and five points with a content of "I completely agree", as shown in Table 1 below.

**Table 1. Five-point Likert scale scores.** Note: 37 questionnaires were distributed, and 34 questionnaires were received that were valid for analysis, at a percentage of 92%.

(Responses)	(Completely agree)	(Agree)	(Neutral)	(Disagree)	(Completely disagree)
Score	5	4	3	2	1
Default mean of the 5-point Likert scale = (total ratings of responses above) / number of scale categories					
Default mean of the 5-point Likert scale = (5+4+3+2+1) / 5 = 3 degrees					

### Research problem

Sport, in general, has been one of the prominent points since ancient times because of its great and effective role for humans and society. In our current time, with the increase in sports regulation through sports clubs, interest in sports has become an indicator for measuring the progress and prosperity of nations and societies because what we notice today in developed countries and the huge sums they spend on clubs, tournaments and sporting events confirms the effective role of sports because sports occupy a great position in society and at various levels. Sports clubs are always in need of the availability of financial capabilities and necessary facilities to be able to practice their activities, and therefore the problem of funding in sports is one of the biggest challenges facing sports leaders at the present time, and the problem of searching for financial resources to continue the activities of clubs has become a major issue facing sports bodies and organizations, which has made those responsible for sports search for resources and solutions to confront the problem. It is noted that sport clubs in Thi Qar Governorate face major challenges in securing the required liquidity to finance their activities and support their continuity due to the lack of funding and the reliance of these clubs on single sources of funding that are not

sufficient to cover all their activities and needs, which negatively affects the continuity of these clubs in practicing their activities as well as the development of their infrastructure, which may cause their activities to stop. Through what has been presented, we will try through this research to address is the revision of laws and administrative regulations has an impact on the diversity of funding sources for Iraqi sports clubs and what the reflection of this is on improving the activities of sports clubs and their continuity. Accordingly, the following main question was raised:

- Does revision of laws and administrative regulation affect the diversity of funding sources for Iraqi sports clubs and what is the reflection of this on improving the activities of sports clubs and their continuity?

### Research hypotheses

To answer the question that represents the research problem, the following two hypotheses were developed:

1. There is no significant relationship between the revision of legal and administrative regulations and the diversity of sources of funding for Iraqi sports clubs.
2. There is no significant relationship between the diversity of sources of funding and the improvement of the activities of Iraqi sports clubs and their continuity.

### Place, Time and Human Scope

We conducted this research at the level of sports clubs in Thi Qar Gov. for the 2023-2024 season. The research's sample consists of some academics and sports club Managers.

## RESULTS

### The practical aspect of the research

*First:* Distribution of study participants according to academic qualification (Table 2).

Academic qualification	Number	Percentage
PhD	12	35.3%
Bachelor's	11	32.35%
Master's	9	26.47%
Diploma	2	5.88%
Total	34	100%

*Second:* Distribution of study participants according to number of years of service (Table 3):

Years	Number	Percentage
Less than 5 years	4	11.76%
5-10 years	10	29.4%
11-15 years	13	38.24%
16 years and over	7	20.6%
Total	34	100%

*Third:* Distribution of study participants by job specialization (Table 4):

Job specialization	Number	Percentage
Physical education	31	91.2%
Others	3	8.8%
Total	34	100%

*Fourth:* Testing validity and reliability:

By verifying the scale's stability using (Cronbach's Alpha Coefficients) by the SPSS program, the results were as below:

**Table 5. Coefficients of Cronbach's Alpha to test the questionnaire's stability.** (Source: prepared by researcher based on outputs of SPSS program)

Reliability Statistics			
No	Axis	Name Number of Paragraphs	Cronbach's Alpha Coefficient
1	Legal and Administrative Regulation of Sports Clubs	12	0.936
2	Diversity of Sports Clubs' Funding Sources	13	0.735
3	Improving Sports Clubs' Activities and Continuity	12	0.718

Table 5 shows that the reliability coefficient for all axes exceeds 60% and Cronbach's Alpha Indicates a high level of reliability from a statistical point of view.

*Fifth:* Analysis of the research hypotheses:

**The 1<sup>st</sup> hypothesis**

There is no significant relationship between the revision of legal and administrative regulations and the diversity of sources of funding for Iraqi sports clubs.

In order to know the final decision, prove or deny the relationship by Table 6 below:

**Table 6. Summary of 1<sup>st</sup> hypothesis analysis.** Note: R: Correlation coefficient between dependent and independent variables. It measures the strength and direction of the linear relationship. (Source: data processed by SPSS)

Model Summary		ANOVA	Coefficients
R	R Square	Sig.	B1
.877a	.770	.000b	.535

Table 6 shows a summary of Coefficients:

1. The regression equation's slope value reached (0.535) a positive value. This means that the effect of the independent variable on the dependent variable is a direct effect between dependent and independent variables, i.e., any increase in an independent variable by one degree achieves an increase of 53.5% in the dependent variable. An increase of one unit in "Legal and Administrative Regulation " is associated with an increase of 23.8% in "Diversity of Sources of Funding for Sports Clubs", while keeping all other variables constant.

Table 6 shows a summary Model Summary:

1. The R-value is (.877), which indicates a positive relationship. This percentage is a fairly strong indicator of "Diversity of Sources of Funding for Sports Clubs" by 87.7%.
2. R Square: This represents the percentage of variance in the dependent variable that is explained by the independent variable. This means that 77.0% of the variance in the dependent variable is explained by it, i.e., the independent variable "legal and administrative regulation " explains (77.0%) of the dependent variable "diversity of funding sources for sports clubs" and the remaining percentages are attributed to other factors outside the model (residuals).

Table 6 shows a summary of ANOVA:

1. The value of Sig reached (.000b) which is smaller than the error value (0.05), which indicates the suitability of the model used to test the statistical hypothesis, i.e., the existence of a linear relationship. On this basis, the decision is made:
2. Denying the null hypothesis and accepting the alternative hypothesis that states: "There is a significant relationship between legal and administrative regulation and diversity of funding sources for sports clubs" as shown in the results of Table 6.

### The 2nd hypothesis

There is no significant relationship between the diversity of sources of funding for sports clubs and the improvement of Iraqi sports clubs' activities and their continuity.

In order to know the final decision, prove or deny the relationship through Table 7.

**Table 7. Summary of 2<sup>nd</sup> hypothesis analysis.** (Data processed by SPSS)

Model Summary		ANOVA	Coefficients
R	R Square	Sig.	B1
.658a	.433	.000b	.398

Table 7 shows a summary of Coefficients:

The regression equation's slope reached (0.398) a positive value. This means that the effect of the independent variable on the dependent variable is a direct effect between the dependent and independent variables, i.e., any increase in an independent variable by one degree achieves an increase of 39.8% in the dependent variable. An increase of one unit in "Diversity of Funding Sources" is associated with an increase of 39.8% in "Improvement of the activities of sports clubs and their continuity", while keeping all other variables constant.

Table 7 shows a summary Model Summary:

1. The R-value is (0.658) which indicates a positive relationship. This ratio is a fairly average indicator for "Improvement of Sports Activities" 65.8%.
2. R Square: Represents the proportion of variance in the dependent variable that is explained by the independent variable. This means that 43.3% of the variance in the dependent variable is explained by it, i.e., the independent variable (diversity of funding sources) explains (43.3%) of the dependent variable (improving the activities of sports clubs and their continuity) and the remaining percentages are attributed to other factors outside the model (residuals).

Table 7 shows a summary of ANOVA:

1. The value of Sig. reached (.000b) which is smaller than the error value (0.05), which indicates the suitability of the model used to test the statistical hypothesis, i.e., the existence of a linear relationship. On this basis, the decision is made:
2. Denying the null hypothesis and accepting the alternative hypothesis that states: "There is a significant relationship between the diversity of funding sources for sports clubs and improvement of the activities of sports clubs and their continuity" as shown in the results of Table 7.

## DISCUSSION

After reviewing what was mentioned in previous studies, we benefited from them and their models, questionnaires, study and analysis tools, results and recommendations presented. As for comparing these previous studies with our research, we noticed that there was agreement in some aspects and disagreement with them in other aspects, and this is due to each researcher's view of the subject of his study, and the time and place in which the study was conducted. Our research agreed with most previous studies in adopting the descriptive approach in the theoretical aspect, and the case study in the applied aspect, but the difference remains in the spatial scope of the research (the institution under study), as the tool to collect data for the research was Likert 5 points scale questionnaire, and there are some differences in the sample size and study environment, but most studies agreed on the human limits as they focused on sports club managers.

Moreover, the researcher (Al-Abadi,2020) also started with a main problem for his research, which is "Does diversification sources of funding play a part in addressing the economic challenges facing sporting clubs?" This supports one of the variables of our research, which is funding sources' diversity and their positive role in tackling financial challenges and thus achieving continuity. However, there was a scarcity of research on the impact of legal and administrative regulation on diversifying funding sources and its reflection on the development of sports club activities and their sustainability. Also, (Nabil & Masoud, 2022), (Othman, 2023) studies recommended that Sports clubs should diversify their sources of funding which emphasises the significant fund diversity of sports clubs' performance, as our research finding.

Our study findings agreed with (Lamamra, 2018) results on the importance of suitability laws and administrative regulations that support increasing funding sources for sports clubs, in addition to the fact that the lack of a clear strategy for financing clubs negatively affects their development. The study also supported the importance of diversifying funding sources and avoiding reliance on government support alone.

Our objective is to recognise the impact of revision of laws and administrative regulation on the diversity of funding sources, and the reflection of this on improving the activities of Iraqi sports clubs. The primary objective is to illustrate the correlation significant relationship between the legal and administrative regulation and the diversity of sources of funding for sports clubs in Thi-Qar Governorate / Iraq. This relationship led to an increase in the positive impact of a diversity of sources of funding on the improvement of sports clubs' activities and their continuity. Consequently, it is not possible to rely on a single and unstable funding source because it is undoubtedly not enough for sports clubs to perform their activities efficiently and effectively, as there are many sources of financial funding that are not exploited by sports clubs, which need legal and administrative regulation to use them.

## CONCLUSIONS

There is a positive relationship between the revision of legal and administrative regulations and the diversity of financial funding sources for sports clubs in the Thi-Qar Governorate.

There is a positive relationship between the diversity of financial funding sources and the improvement of sports clubs' activities in the Thi-Qar Governorate and their continuity.

The process of providing the necessary liquidity to finance activities is a key problem facing sports clubs in Thi-Qar Governorate, as the lack of financial funding sources in addition to the failure of most clubs to adopt clear funding strategies has negatively affected their development and continuity.

It is not possible to rely on a single and unstable funding source because it is undoubtedly not enough for sports clubs in Thi-Qar Governorate to perform their activities efficiently and effectively, as there are many sources of financial funding that are not exploited by sports clubs, which need legal and administrative regulation to benefit from them.

There are no explicit and clear laws that regulate the financial funding process and determine the mechanism for diversifying sources of financial funding for sports clubs in the Thi-Qar Governorate.

Most sports clubs in Thi Qar Governorate are suffering from the need for experts specialized in the field of financial funding in order to develop financial strategies and follow up on their implementation.

Government funding provided to sports clubs is not fixed and is not sufficient to cover all activities and needs of sports clubs in the Thi-Qar Governorate.

The diversity of financial funding sources strongly supports the independence of sports clubs' decisions and their non-subordination to internal or external parties due to fear of funding being cut off.

The diversity of financial funding sources is one of the reasons why players feel stable and secure in their jobs, which is positively reflected in their technical level in sports clubs.

Finally, in order to create prospects for future research, the researcher proposes conducting comprehensive and detailed analytical studies of administrative laws and regulations to determine which of them are compatible with modern developments in funding sources and how to benefit from them, in addition to working on presenting proposals to stakeholders to cancel or amend the obstructive laws and regulations.

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## ADDITIONAL INFORMATION

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### FUNDING

*The Authors received no funding for this research.*

### CONFLICT OF INTEREST

*The Authors declare that there is no conflict of interest.*

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### **ВПЛИВ НОРМАТИВНО-ПРАВОВОГО ТА АДМІНІСТРАТИВНОГО РЕГУЛЮВАННЯ НА РІЗНОМАНІТТЯ ДЖЕРЕЛ ФІНАНСУВАННЯ ДІЯЛЬНОСТІ СПОРТИВНИХ КЛУБІВ: ДОСВІД ІРАКУ**

Дослідження має на меті з'ясувати джерела фінансування спортивних клубів і вплив правового та адміністративного регулювання на різноманітність джерел фінансування та його відображення на вдосконаленні діяльності клубів і її спадкоємності з погляду деяких науковців та офіційних осіб клубів. Для досягнення цієї мети ми провели польове дослідження на рівні спортивних клубів у провінції Тхі Кар (Ірак), де було використано описовий підхід у теоретичному аспекті й тематичне дослідження в прикладному аспекті, а опитувальник із п'ятибальною шкалою Лайкерта був прийнятий як інструмент для збирання даних шляхом надсилання анкети в електронному вигляді дослідницькій спільноті, що складається з 36 осіб науковців та офіційних осіб клубу; відповіді були отримані з вибірки, що складалася з тридцяти трьох (33) із них, а анкета була проаналізована за допомогою програми SPSS (Statistical Package for Social Sciences). Результати показали, що спортивні клуби в провінції Тхі Кар мають багато проблем у фінансовому аспекті через відсутність доступних джерел фінансування, оскільки вони залежать від традиційних джерел фінансування, таких як державні субсидії, оскільки державне фінансування для клубів є, але воно недостатнє. Результати також показали, що різноманіття джерел фінансування позитивно впливає на покращення діяльності спортивних клубів і її спадкоємність.

**Ключові слова:** правове регулювання, адміністративне регулювання, різноманіття фінансування, джерела фінансування, спортивний клуб, Ірак

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