

# Governance of Football Companies between Reality and Expectations: Models of European Professional Club

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**Abstract:** In the past, the formation of federations and sporting bodies aim is to organize competitions and matches and development of laws to her, either in the context of globalization has evolved role where became sports competitions characterized by complex and preparation, preparation requires the use of more technology, and this complexity in Alrbi setup was the result of sports globalization and the introduction of character commercial support sports competitions from both government sides or private alike, making these sports organizations subject to the control and accountability of these actors, this is the thing that push sports companies, including the football companies or sports clubs for football to seek to improve their performance and increase the efficiency and effectiveness through the establishment of the principles of sports governance such as transparency and disclosure of information by the sport, which is based on the pillars was the Trinity: athletic talent, good coach, good governance and good. Aimed governance soccer companies in the professional European clubs to promote the principles of good sports management through the establishment of a framework for corporate football governance and clear, and to promote participation, transparency and control policies within the work of the internal and external football companies environment, so as to push the wheel of development in accordance with the best practices and the work of a clear management system football companies.

**Keywords:** corporate governance, the European football companies, the principles of sports governance.

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## 1. INTRODUCTION

Globalization emerged and carried with it the waves of change and development, and in the midst of these changes and developments, which included various fields: economic, administrative, financial and even sports emerged trends and ideas and concepts keep pace with these changes, and was among the "Governance sports companies" concepts.

It is the governance of the most important evaluative waves and seizure, which captured the attention of all academic institutions and non-academic, but is described as a new administrative architecture, based on transparency, objectivity and fairness, and freedom, and build a matrix of systems and standards that regulate the work, and working on improve outputs the way you check to Mmassh objectives, Governance sports companies in recent times has become a receiving increased attention by the thought leaders athlete as well as the managers of the various sports facilities, this is a result of the impact that could be caused by the governance of the financial and sporting payoff for this particular football companies, especially European ones for companies.

## 2. RESEARCH PROBLEM

In this sense problematic research clearly shows AS FOLLOWS:

**What is the reality of sports governance in European football companies? What are the future horizons?**

**Research importance:** The importance of the search from the fact that the governance of public institutions and administrative bodies or private alike no longer an option but has become a necessity to ensure that the sports company efficient and effective, which dragged him necessarily to win in various competitions (local, regional, continental and global).

**Research goals:** Research paper aims to answer the confusion arises and of highlighting the reality of sports governance in football companies in general and companies of European football (European professional clubs) which clarify the principles for achieving efficiency at the club level and stimulate the players the club, along with the main objective, it There are a set of partial goals and we will try to achieve inter alia: - define corporate governance landmarks and highlight its principles.

- ❖ Important aspect of sports governance.
- ❖ Principles of sports governance on the football companies to extract the extent to which the principles of sports at their level.

## 3. RESEARCH APPROACHES

**Search method:** Adopted in this research on the following approaches:

-Inductive approach: we have adopted to indicate what the governance of sports companies through extrapolation of some writings and previous studies included in the sports management thought on the subject of the search, and how to use them in addressing the problem of the research.

-**Descriptive approach deductive** : We have adopted to present concepts relating to sports governance in European football companies, the deductive approach, which relies on logical thinking deductive to try to link a logical manner between the different aspects of sports Hokh and governance of football companies, and then drop the theoretical part on the practical (the reality of the application of mathematical governance in companies European football), this juicer to extract the application of these mechanisms in the form of results Aanutea conclusion.

**Structure Search:** Is addressed Search FOLLOWS:

**First:** What the governance of sports companies.

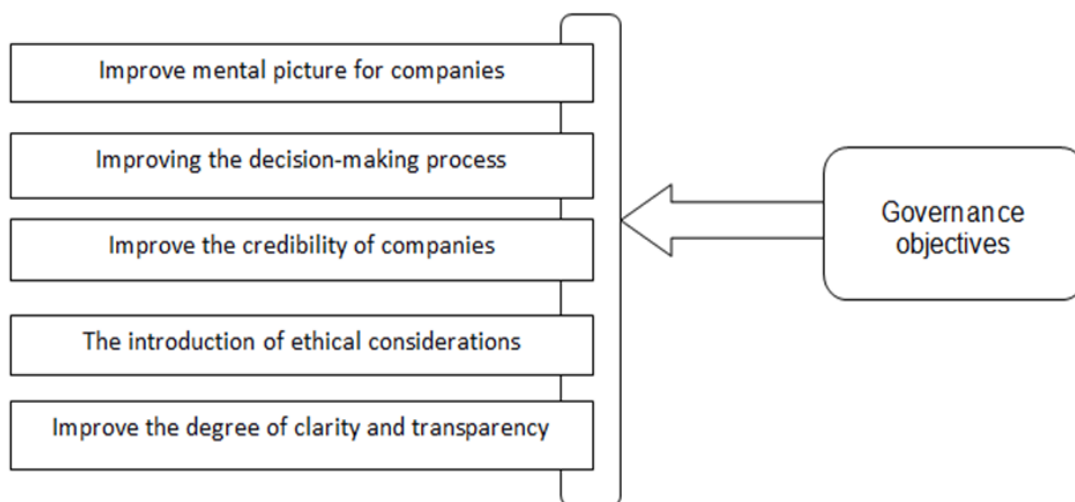
**Second:** And the application of mathematical reality of governance in European football companies-European football clubs Mahtervh- models.

**Conclusion** :( Results)

## 4. FIRST: WHAT GOVERNANCE SPORTS COMPANIES

- 1- **Corporate governance and objectives:** It considers corporate governance among modern terms that appeared in the management thought, inciting a revolution at all levels, economic, social and political, as well as sports.
- 2- **Definition of corporate governance** Corporate Governance: numerous definitions given to the term "corporate governance" but always considered a linguistic and terminological detailed direction is essential to provide appropriate definition display after each:
  - **Language:** The term corporate governance comes in English (governance) Linguistically from the verb(govern) Which means judgment or dominated, but it was not to reach an agreed synonymous in the Arabic language of the term, and the coupling of this term with the word (corporate) Gave him more than the meaning in this context has more than fifteen found meaning in the Arabic language to interpret the term, [1] It also said that the word governance back to the ancient Greek word reflects the ability of the ship's captain (good governer) Greek and skills to lead the ship Stalomwag, hurricanes and storms, and the attributes of the values and ethics of the noble and honest dishonest behaviors to preserve the lives and property of passengers.[2]

- **Idiomatically:** Corporate governance has been defined by various specialists, the highlights were the following definitions:
  - Know Committee Cadbury corporate governance as: "a system that is in accordance with his conduct and control of the institution and take care of giving the necessary means to find a logical balance of power in order to avoid personal biases, and based on the three pillars of a Board of Directors, Audit and Business Administration[3].
  - Know for Economic Cooperation and Development (OECD) (OCDE)"A set of relationships among those in charge of the company's management and board of directors and shareholders and other shareholders[4]".
  - And defined by the World Bank years 1992 as "good governance synonym effective economic conduct and optimization, which seeks to answer various criticisms destined for countries and institutions, which cast doubt on the structural reforms march overhead manner, any of the top down, which led to a vacuum institutional mobilization capabilities and capacities instead of enjoying that abounds By It must be the link between good governance and participatory development, as well as human rights and democracy, in addition to the appointment and definition of respect for the laws and the conduct of the public sector, fight corruption and reduce excess costs and exaggerated in the administrative area.[5]
  - It is also "controls, standards and procedures that achieve institutional discipline in corporate management in accordance with criteria and scientific methods group, and by identifying the responsibilities and duties of the members of the Board of Directors and executive management of the company, taking into account the protection of shareholders and owners of the rights of other interests associated with them.[6]
  - **Governance government sports corporate governance and non-governmental sports companies (own):** There is a fundamental difference between governance Aljkumah companies and non-governmental organization which is that state-owned companies primarily be accountable to the government and subject to its control, while companies Veer government responsible to the shareholders (investors) in corporate profitability before the General Authority in the non-profit companies[7].
  - **Goals:** And it can shorten the objectives of corporate governance in the following points built in Figure pro:

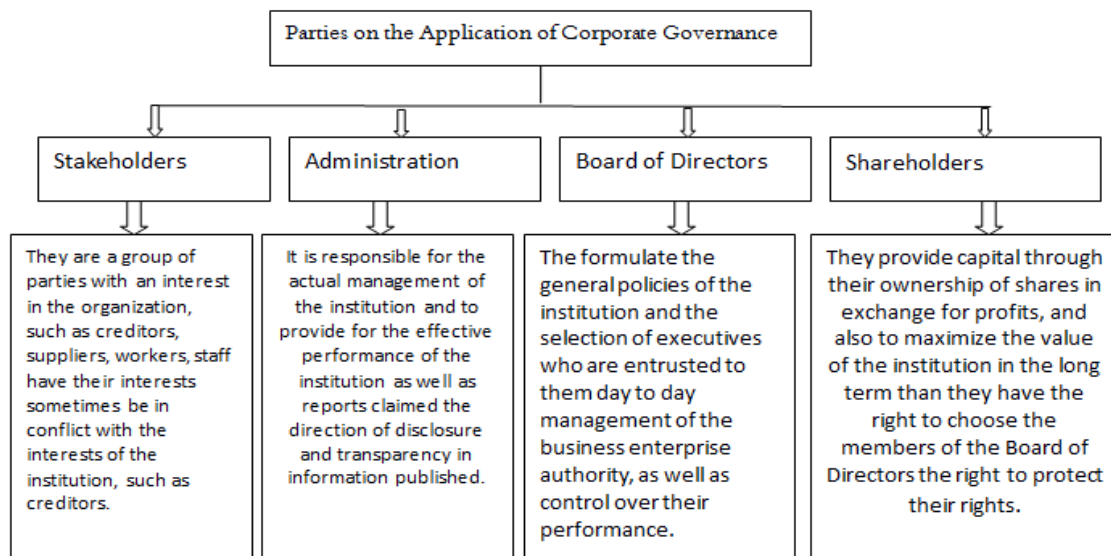


**Figure (1): The objectives of corporate governance**

**The source:** Mohsen Ahmad Al-Khudairi, corporate governance, the Group of Arab Nile, Cairo, 2005, s21.

- 3- **Principles and characteristics of corporate governance and the parties responsible for the application:** Some bodies and organizations active internationally drafted the principles of corporate governance through the pivot on some frameworks formulated in the properties template for corporate governance.

**the parties On the Application of corporate governance:** There are four main parties affected by and affects the proper application of the rules of governance and to a large degree determine the extent of success or failure in the application of these rules could be reduced to the pro chart :



**Figure (2): Parties On the Application of Corporate Governance**

**The source:** Prepared by the researchers depending on Reference: General, Mr. Ahmad Lutfi, "the International Auditing and the globalization of capital markets," University House, Alexandria, Egypt, 2005, p. 696.

**the principles of corporate governance:** at 22 April 2004 The issuance of corporate governance principles of the Organization for Economic Cooperation and Development (OECD) ((OCDE , These principles, which are yet the basis for the application of corporate governance, including the principles of several important amendments passed after several public consultations intensive, have been approved by the OIC Member States on the revised wording of the five principles issued during the month of May a year 1999 It became six principles[8]:

- **An effective corporate governance frameworks to ensure efficiencies, transparency and efficiency of markets,** clearly defines the division of responsibilities between the various regulatory and enforcement authorities .
- **Remember the rights of all shareholders The Rights of Shareholders Like:**
  - Transfer of ownership of the stock ;
  - The right to choose the Board of Directors;
  - For returns profits and review the financial statements;
  - The right to participate in the meetings of the General Assembly of the company;
  - The right to vote.
- **Equality of all shareholders The Equitable Treatment of Shareholders** No equality between the shareholders, whether they are national or foreign, in terms of voting in the General Assembly their right to be informed and to know everything related to the transactions .
- **Find a legal mechanism that allows for the shareholders participation in the effective control of the company and access to the required information The Role of Stakeholders in Companies:** This refers to banks, employers and employees and bondholders and customers any The role of other stakeholders.
- **Defining the functions and duties of the Board of Directors The Responsibilities of Board** The method of their choice and their functions and their role in overseeing the company's management.
- **Application of disclosure and transparency Disclosure & Transparency :**[9] This is the principle of the most important objectives of corporate governance as it works to ensure transparency and disclosure of accurate and timely for all data

and financial data relating to the company and is included with this data, performance and financial situation of the company by disclosing important information, not disclosed all of this information in a fair way between All shareholders and stakeholders in a timely manner without any delay and any cost or less possible cost.

**corporate governance characteristics:** Through the concepts presented to corporate governance and the company's related parties, it turns out that there is a set of characteristics that must be available in these behaviors and principles, even the purpose of the application of this concept, "the concept of corporate governance is achieved:[10]

- **Discipline:** Any follow appropriate and proper moral conduct.
- **Transparency:** providing a true picture of all that is happening.
- **Autonomy:** There are no any influences and pressures not required to work.
- **Accountability:** Any possibility of evaluation and assessment of the work of the Board of Directors and executive management
- **The responsibility:** Any presence in front of the responsibility of all parties with a stake in the company.
- **Justice:** Which must respect the rights of various groups of stakeholders in the company.
- **Social Responsibility:** A look at the company a good citizen.

#### 4- Sports good governance:

The practice of good governance in the sports field, or what used to be defined simply as "sports governance" has become an urgent necessity in a world facing the local, regional and international changes, which become occupies great importance to the level of sports bodies and companies.

**1- The concept of sports governance:**He knew SPARC sports governance as "a process that determines the direction and strategic priorities of the organization of sports in addition to the policies and expectations of management performance in light of risk management, monitoring and evaluation of the organizational achievements in order to exercise accountability for the organization and its stakeholders in the sports company[11].

**2- Features of good sports governance:**According to the "Jacques Rogge," the former head of the International Olympic Committee, the principle of good governance Includes the common features must be characterized by sports institutions, a responsibility, democracy, transparency and solidarity, and conforms to all falling prostrate in the management of sports organizations field that governance is Anizh guide and not managing a facilitation and not management It coordination and conciliation rather than control, and ensure good governance should be the roles and responsibilities of everyone's clear where everyone can work together to ensure proper use of the organization's sources and service of its members and those who have an interest in, and is characterized by good governance in sports organizations the following features[12]:

- Good governance; - communication between members of the organization improved; - continuity and growth; - Increase Members of Sporting, coaches, referees and clubs; - a good reputation in the Sporting, coaches, referees and clubs center; - a good reputation in the center sports; - a sense of ownership by Members and staff and their interest in the game; - blurred vision, mission and goals of the organization, - the existence of the declared strategy for all; - transparency, accountability and democracy, justice and inclusiveness; - renewal; - follow-up and evaluation.

**3- Challenges facing modern sports Enterprises:** Modern sports companies are facing many problems and challenges through the application of mathematical attempts governance mechanisms and the establishment of principles, including the following[13]:

- Governance structures are complex, there is no accountability or dealing with changes in the work environment.
- The lack of a structured approach for boards of directors to do their job.
- The lack of training programs for the members of the Board of Directors.
- Failure to address the major policy issues of the sports company.

- Councils focus on the review of decisions instead of taking effective decisions.
- Failure to identify the results that the organization is seeking is seeking to achieve.
- Set the wrong people on the board, which construed the company to the so-called bad management.
- Focus on compliance at the expense of improving organizational performance issues.
- The failure to define the responsibilities of the Board of Directors and staff.
- Lack of skill and experience of the members of the Board of Directors.
- Failure in the relationship between the Board and management of staff.
- Setting expectations exceed the capacity of the Organization.
- Failure to provide a clear framework for the functions of the members of the Board of Directors to carry out their duties.

## 5. SECOND, THE REALITY OF THE APPLICATION OF MATHEMATICAL GOVERNANCE IN EUROPEAN FOOTBALL COMPANIES-EUROPEAN FOOTBALL CLUBS MODELS MAHTERVH

- 1- **What the game of football:** considered as Football world's most popular sport has become so big games bring tens of thousands of spectators, millions of people and played in more than 160 countries.
- 1- **Definition of a football game:** Football, football is the sport that plays collectively, and be between two teams, and each team consists of eleven players, soccer is very popular games is the most popular normalize in the world, where it is estimated that people who play them Pmaitin and fifty million players in more than two hundred countries in the world, and organizes her many tournaments including the world Cup, organized every four years, and playing football in the playground rectangular him Mrmyin on each side, and the goal of the play is to score goals into the net, is the goalkeeper is the only player who can touch and caught the ball in his hand, while the rest of the top ten players can not touch the a and keeping the ball in their hands by game, where they can play by their legs or their head to pass the ball, and is considered the team that scored more goals than is the winner of the game the team, but if the two sides drew end halftime original two 45 minutes per run, be the end of the game, either a draw or play two games each half additional quarter of an hour, it ended in a draw are used penalty shootout to determine the winner.
- 2- **Origination Soccer** :[14] Is one of the months of competitive games throughout the world as a whole, some historians say that the country of origin of football is ancient China, where the Chinese emperor Huang Lee put the laws of the game a year 2500 BC, and called it the marketing Zhou's name, which means football kicking, where he was the winner of this game has. The team that loses has been punished skin, said a number of other historians that the birth of football was at the hands of the ancient Egyptians and budding city of Tanis north of Egypt, where they manufacture stone ball, some of which still exists in Egypt Museum, there are many Alheigriffih drawings on the walls of Pharaonic temples, confirms the practice of the pharaohs of the game of football. The Japanese, in turn, attributed the birth ball for themselves, where they opened Kemari Osuba name on the game, meaning football, in the year 600 BC, the Greeks have declared that they are the first of March to the football game, as they first presented the Olympic Games, in the year 600 BC, which they called Babsqirs name. King Edward stood up to stop her, and threatened to jail those who practice. Football is once again at the King Edward III's reign, but he in turn has blocked practice; because they draw the eyes of young people, it is what makes them reluctant to learn horsemanship, archery, then football is back again after the end of wars occupies the forefront of young people's interest, but King Henry II has preventing and returned again by royal decree signed by King James I, and so down when the desire of young people and achieve their demands, but Queen Elizabeth I has issued a decision in which young people prevented from exercising the ball in her country, but the people did not succumb to this matter in spite of a prison sentence for a week and that they affect the conflict with the orders, this has a law professor at Cambridge Thong University, has developed the first laws of football, so as to reduce problems, and to exercise legitimate ways, this was it in 1862, hence the practice of the football game began months around the world at all, according to the laws governed, and control practitioners of the game.

- 2- Sports governance in the most important European professional football clubs:** The governance seizes a lot of aspects in sports management in light of changes in the sports arena and raised the importance of applying scientific approach to football management companies, with the deployment of the International Center for Sports Studies research project that cost him FIFA to analyze clubs relations and issues related to governance internal to the clubs, and at the first study on the governance of continental and national federations on various governance models in terms of leagues and clubs as far Browse search 18 leagues and 141 clubs in all six confederations and focused on the ownership requirements, political representation, decision-making, financial rights and obligations, the development of players, infrastructure, boarding / landing between grades and disciplinary procedures, and reached a published professional European clubs list of teams that have applied sports governance.
- **World ranking professional European clubs:** Leading the five major global ranking of the richest sports clubs countries where soccer remains the largest dominant source of income and it is due to its popularity and the size of the crowd up and applied for the rational management (sports governance) in the running of the club, and this is shown in the figure below, where conflict rages between those clubs to attract football stars and sports monopoly contracts to invest in the club's financing and the conclusion of various business deals.

Keep a club Real Madrid and Barcelona, the two clubs top the list of the biggest football clubs in the world in terms of revenue, at the same time increased revenues largest 20 clubs in the world by 8 per cent to 4.5 billion euros (4.7 billion dollars), according to the rating «Football Money League 2014» issued by Deloitte.

**Governance sports management club Real Madrid** Real Madrid in Spanish Real Madrid Club de Fútbol And means Royal Madrid team football, is a professional soccer team, founded in Spanish 1902, based in the Spanish capital Madrid, May 21 In 1904, the Real Madrid was one of the founding members of the International Federation of Football Associations (FIFA), which is also one of the members of the leadership in Europe for clubs that have now been repealed and replaced by the Association of European clubs,[15] Team is playing in the Spanish league and was chosen as the best football team in the twentieth century, has won the Spanish league title two and thirty times (record), and nineteen times the King of Spain Cup and scored a record possessing ten tournaments in the Champions League is also one of the members of the G-14 leadership in Europe for clubs that have now been repealed and replaced by the Association of European clubs, the club appeared strongly yard football European and Spanish football during the fifties of the twentieth century, and by the eighties of the above-century male was this club enjoyed one of the best sports teams in Europe, known as the "eagle group", which won the Champions of Europe - UEFA Cup at the time - twice in a row, and five Spanish championships, cup Spain once, and three Spanish Super cups. It is one of three Spanish clubs have never fallen from the top of Spanish football, along with Athletic Bilbao and Barcelona, and is a larger clubs in terms of the grassroots around the world.

This club is different from many other clubs around the world, being owned by members of the club who walk things their club choose the head of a nominee in this, since the founding of the club, and in the December 23, 2000, FIFA chose the Spanish team to be "the best club in the twentieth century," then the International Federation chosen by the history and statistics of football on 11 May 2010 to be the best European club in the twentieth century, the club was awarded the order of Merit from FIFA in 2004, and the international Federation re aforementioned Real Madrid ranking as the best club in the world in 2015, Real Madrid, the biggest is the club in terms of fan base, according to a study at Harvard University in 2007, and is currently the richest club in the world, according to the annual budget and the highest value of the clubs with an estimated value of about 1.4 billion euros, with an estimated annual profit of the club at about 549.5 million euros.

**-The emergence of the Real Madrid Foundation:** I knew the city of Madrid on football by professors and students of the educational center "Free Education Foundation" in Spanish Institución Libre de Enseñanza, who were graduates of the universities of Oxford and Cambridge in Britain, the foundations of these professors and students working in the city in 1897 and named it "Sky's football team" in English: Football Club Sky, and they were playing ball day and every day one in the "Moncloa" area located in Madrid in 1900 the team split into two different teams: one team called the "new Madrid football" in English: new foot-ball de Madrid, and the other team called Madrid English: Club Español de Madrid. The latter group split again in 1902, the founded "Madrid football team" in English: Madrid Football Club, now known as Real Madrid and that was dated March 6, 1902 and after three years of incorporation, ie in 1905, the team called at the time "club Madrid Football able foot " Win their first local official tournament after beating Athletic Bilbao in Spain's Cup final and the team was able to maintain the title for four consecutive years (since the tournament was the only official tournament held at the time). The club was a founding member of the Union of Spanish football on 4 January 1909, where he represented the team boss Adolfo Melendez to sign the Union of Agreement In 1912, the team's new stadium named

"O'Donnell Square" in Spanish Campo de O'Donnell moved, after he was already moving from one place to another for lack of a special court in 1920, was modified name the team by the king of Spain Alfonso XIII to become Real Madrid, where he was given the title "Real" which means "royal" for the team in 1929, he launched the Spanish league, Real Madrid and issued the order until the last game of the season, but lost their last match against Athletic Bilbao at San Mames, and thus lost the lead in the championship.[16] And now runs the company, Mr. Florentino Perez Rodriguez and Executive Vice President, Mr. Enrique Sanchez Gonzalez.

**-alraih Business as an introduction to finance the company and increase the level of efficiency of the players:** There are a number of corporate sponsors and the team is funded FOLLOWS.

- **Major corporate sponsors:** Become "Adidas" corporate sponsor of Real Madrid 1998, and the company, "IPIC" acceded to the list of corporate sponsors for Real Madrid in the season 2014-2015, to be the official licensee for the schools of Real Madrid and the Museum of Real Madrid around the world, and so the company has become a strategic ally important for the development of the heritage of the club and strengthened in the coming years, and in 2013 held a "flight Emirates' partnership with the club two years ago as a public sponsor within the framework of extensive care strategy made it "Emirates" prominent reference in the world of sport.
  - **Global corporate sponsors:** Has become "the BBC in a" Bank Ltd. is a global sponsor of Real Madrid 2011, it proceeded since that time to put products sport-related brand Real Madrid, while the "EA Sports" is one of the world's leading sports entertainment brands have spent a contract sponsorship of Real Madrid as well as, on the other hand, Real Madrid announced and " Microsoft "partnership in 2014 in an alliance pioneer of its kind in the sports world the goal is primarily to bring millions of the club's fans around the world of their club through a giant digital platform, has two companies" Audi "company Real Madrid decided to hold a strategic partnership in July 2003, and since that time delivery has become "Audi" first team players their cars ceremony annual reference at the club.
  - **Regional corporate sponsors:** STC also held Since 2006, to provide innovative technology in the service club and its fans and within the framework of a common goal embodied in the provision of technological experience leading, thanks to the recent agreement signed in 2014, Real Madrid has become a better marketer smart TVs, Samsung along with other audio products insight, screens, printers the cameras around the club, and made (FUD), a trademark of the company (Sigma Alimentos) for food at the beginning of the month of February 2016 publicly in Mexico agreement with Real Madrid, thus becoming a core of the club sponsoring companies in Mexico next two years. Finally, Real Madrid signed and the company "Aorado" exclusive sponsorship agreement to Algeria until 2017. Since 2006, to provide innovative technology in the service club and its fans and within the framework of a common goal embodied in the provision of technological experience leading, thanks to the recent agreement signed in 2014, Real Madrid has become a better marketer smart TVs, Samsung along with other audio products insight, screens, printers the cameras around the club, and made (FUD), a trademark of the company (Sigma Alimentos) for food at the beginning of the month of February 2016 publicly in Mexico agreement with Real Madrid, thus becoming a core of the club sponsoring companies in Mexico next two years. Finally, Real Madrid signed and the company "Aorado" exclusive sponsorship agreement to Algeria until 2017.
- Strategy and goals of Real Madrid the company through the application of mathematical governance:** The Real Madrid Foundation is the tool that makes it through Real Madrid and an active presence in the community and that is through the development objectives of humanitarian and cultural nature.
- **Goals:** The main objective of the Real Madrid Foundation in Spain and abroad, is to establish the underlying values in sport and promotion as well as the promotion of sports activity as an educational tool is able to contribute to the overall development of the personalities of those who practice it, and promote it as well as a factor of integration and social engagement for the benefit of those who suffer from any kind of types of social marginalization, or of the dangers of social exclusion, aiming Besides the deployment of all cultural aspects related to sports (education, social work and commitment to philanthropy).
  - **Good governance for the Real Madrid Foundation:** The audit in the enterprise accounts annually, and provide the results of those and revisions to the Board of Trustees, and to who is responsible in the Ministry of Education and Sports, as are also published in the annual reports and in the Enterprise magazine and here we note transparency in management and provide various information about the organization and what they're doing, and what distinguishes enterprise manager is accountability and responsibility by the various enterprise managers and board members all and this is for the promotion of sport and its values, and also a comprehensive education through schools and academies



Real Madrid spread across various countries around the world, as well as maintain and promote development cooperation through the organization branches and its historical heritage.

- **the activities:** The Foundation implements its activities programs in five key areas: - cultural activities and rehabilitation activities

Social activities - charity-international cooperation - institutional activities.

**The practice of governance club Manchester United:** Manchester United Football Club Manchester United Football Club and officially known as the Manchester United Manchester United FC is Football club English is one of the world's most prestigious clubs and one of the most successful English and international teams throughout history, is home Old Trafford Theatre of Dreams in Manchester England , He won many trophies in English football, and this includes the record for the number of titles Premier League and he 20 title and 11 of title FA cup And four titles Football League Cup, The club also won three titles Champions League, And the title of one of each of these Cups: Heroes of the European Cup Winners Cup, European Super Cup, Intercontinental Cup And clubs World Cup, The current owner is Malcolm Glazer And established Manchester United Public 1878 And it was then called a club spokesman Heath Railway Lancashire and Yorkshire was founded by a group of railway workers Manchester Shortcut name was then to Newton Heath And joined the English Premier League in 1892, The club faced bankruptcy in 1902 But John Henry Davis The club and pay the debt and the name is saved to Manchester United, and is the team colors of gold and green to red and white. The club won the league the year 1908 And financial aid from Davis, the club moved to a new stadium Old Trafford at 1909 And was appointed United's Sir Matt Busby As head coach after World War II, And the policy that relies on players from the youth club has brought great success to the club, and the team won the league two years 1956 And 1957 And he did not see the club great success again until the nineties, when he led the walk Alex Ferguson Team to 8 league championships in eleven years. In 1999 Manchester United became the first team to win League The FA Cup The Champions League In one season.

**-Care business as an introduction to finance the company and increase the level of efficiency of the players:** Sharp Corporation has become the first patron of the club's shirt holding a primitive to a five-year, \$ 500,000 pounds, in the beginning of the 1982-1983 season, and is a relationship between the company and the club continued during the period 1999 to 2000, when Vodafone agreed under the auspices of the shirt to a four-year contract reached 30 million pounds. It approved Vodafone to pay 36 million pounds for four years, but raised unzip decade by focusing on the care of the shirt in the Champions League, and agreed the US insurance company American International Group at the beginning of 2006-2007aly season held 56.5 million pounds, where he became in September 2006, the highest deal of care deals in the world, and in the beginning of the 2010-2011 season of any insurance company or that has become the official sponsor for four years in a deal estimated at 80 million pounds, which has become the most lucrative sponsorship deal in football history [17].

**Establishment of a football academy under the name of the club to the development of football talent since childhood and polarization: United Academy are respected all over the world and is recognized globally as a fertile training environment for the upbringing of the young and the production of football players in the future, and** Thanks to the wonderful management of Brian Mackler Director of the Academy and relying on the knowledge and experience of many coaches wonderful, did not stop production for output skilful players line in spite of the significant change to the nature of domestic English football since the wonderful days of the players Busby Young died, but Paul McGuinness is responsible for team players Under 18 years is that most of the equipment for the players to start as soon as the owners of players ages least to the club, where they are taught the first steps inside the Online Training Complex, training and Clive Lyttelton Rod courts. The development of players, not just the achievement of results at the level of the difference, is the carefree first academic officials, but the tournament, which deals with the club very seriously is the FA Cup for young people, where it ranks among the leagues associated with Manchester United due to his victory during the first five years after its launch in 1953 in general , players United managed to win her title in ten occasions, a number that was not reached by any other team, has led McGuinness, one of the sons of Matt Busby and director of United and wraps, the team, which included twin Keane, Paul Bojba, Ravel Morrison and Jesse to last titles team in the tournament in 2011.

Milk Cup is one of the other tournaments that are of great importance in the dates of United's schedule has the team Paul Mc Guinness managed to maintain his title in the tournament during the year 2014 in Northern Ireland after beating the French team's strong Fendi in the final, where he managed Cameron Bortoak Jackson to make the only goal of the game, this play United's matches at this age that are held at home on the golf Online Training Complex, which usually take place

on Saturday morning and usually what constitutes Students of first and second year the strength of the team under 18 years, is expected to be an escalation of a group of promising elements of the team under 16 years old to the team during the 2014/2015 season, and there is a real sense of pride and identity controls the players who have represented Manchester United section Balokadamh where it is expected the players to evolve and become players mature and not just football players talented, this includes participation with nearby Ashton-on-Mersey School continue to receive the players for their education, which is of paramount importance in the emerging life of young and there is a standard of behavior is bound by it - both inside and outside the stadium, and it continues the traditions that laid down the principles Sir Matt Busby in the list of the fifties to the present day - and that include insistence on transforming the sons of local schools to the football players in the first team of Manchester United.

- **Prudent management by the technical staff and managers of the club:** Show through:
  - **Discipline:** This is what shows during official training for the team, as well as on the Board of team management level through business deals, including contracts for transfers of players, and also protrudes through the values that are grown on the level of Manchester United's academy students.
  - **Transparency:** Show through information provided by the website of the club to the public Orbiter, which, as well as the disclosure of information relating to the financial side of the club and others.
  - **AUTONOMY:** This is what we observe through the freedom to make administrative decisions related to the club for the benefit of this ancient club service.
  - **Accountability:** Where he puts the club among the priorities evaluate and assess the work of the Board of Directors and executive management of the club in order to monitor the financial situation to him and results achieved at the technical level.
  - **the responsibility:** where all of the technical staff of the team managers and club executives, as well as the efforts of the Board of Directors to take responsibility and perform their duties to the fullest extent for the success of the club through his wise and good management.

## 6. CONCLUSION

After viewing the research paper, which was a front for viewing and analyzing the governance of football companies between hope and reality-models of European football companies (professional clubs football) -, We concluded some results were as follow:

The success of the principles of corporate governance in achieving its objectives does not stop only when it is released, but it depends on the seriousness of the application and enforceability of its effects and foster a culture of governance, which can not be achieved unless believes organizers of the sports companies, professional associations, auditors and shareholders manage the usefulness of these rules and their impact positive activities companies and stock market players and others in general.

Corporate governance is one of the new requirements for the promotion of sports in general and corporate firms, especially football, and this is through a positive reflection of the application of principles-based disclosure and transparency and the rest of the principles of corporate governance.

Turned out at the moment more than ever to build a transparent system and just lead to the creation of safeguards against financial and administrative corruption and the reduction of these imbalances on the level of sports professional clubs European, either by sticking to the principle of the protection of shareholders' rights, which guarantees to encourage them to invest in the stock market players without fear, or through the principle of disclosure of information in the arena football European, which is an important factor in reducing the cost of capital of the company and ensure its continuity, to ensure the revitalization of the spherical European sports market on the one hand, and access to the real price of the shares of the company on the other hand, and then activate the efficiency sports market that is good and right way to corporate governance would be effective entrance to enhance disclosure and transparency.

The use of modern techniques in the management of European football professional companies and focus on a number of aspects of the most important academies and schools football cod to explore and attract players, as well as the work of the scientific assessment of the team programs, which specifies the level of giving players using computer applications to make it easier for those responsible for the management of team affairs and decision-making process on the players .

Progressively being by the Spanish Professional Association, as well as Alrabotto English professional to promote the principle of transparency in the financial dealings between the clubs so that the true financial position of each club and clear and will not be able to any party ownership of incorrect information to investors athletes, and also be a role in the escalation of the outstanding players of the team each club in the first financial amounts spent in academic activity and compare it with what happened the club from the technical benefits.

European clubs keen professional management to provide alternatives by delivering strategies and balance the implementation of industry-star football strategy and the corresponding financial budgets for that purpose Promote the principles of good sports administration has put in place a clear governance sports companies to football and to promote participation, transparency and control policies within the work of the internal and external football gave companies so as to push the wheel of development environment.

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