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EXAMINATION OF THE ORGANIZATIONAL FRAMEWORKS OF SPORTS ENTERPRISES IN THE LIGHT OF GOOD GERMAN PRACTICES

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Abstract: In Hungary, with respect to the organizational issues associated with sports, there has occurred the demand for clarifying structural forms. The domestic development of sports raises the question in which fields the association-based sports model can be sustained, and operated further, and where organizational structures aligned with business models are viable.

This article has described an example from German professional football, i.e. given an overview of the operation of Borussia Dortmund as a potential form for the enterprise and organizational solution. The strength of the demonstrated model is that the pursuance of business activities that cannot be or can be just hardly handled in the environment offered by associations is transferred to a setting dominated by economic conditions, whereas self-regulating civil values are not lost either, because the association remains the “parent company”.

Keywords: sport model, organizational structures, football enterprise, German model

INTRODUCTION

In our modern times, the heightened social, economic, cultural and political significance of sports is unquestionable. Individually, they form a scene of self-realization, social relations and meaningful leisure-time activities, while on the national level they are potential and potent factors of shaping national consciousness, identity. The economic weight of sports is clearly demonstrated by the fact that by today the realm of sports can be considered to be a highly profitable industry. In consumer spendings, huge amounts of money are spent by millions of people to participate in sports events in their free time, or watch sports programs lie at the respective venues or via media broadcasts. It is obviously reflected in the gradual expansion of the market of sports services, sports equipment, sports tourism, while spectator sports are becoming a leading sector of the entertainment industry (András 2003).

In the European Union, the members of various sports clubs and associations count approximately 130 million, i.e. an average rate of 25–30%. On the other hand, only 7% of the population of Hungary does sports regularly. As a result of the society’s bad physical conditions, annual one-third of the country’s GDP is lost. In Hungary, the share of the sports sector from the GDP is around 0.7–1%, which also considerably remains under the typical values of other European countries (OFTK 2014).

Domestically, the moderate economic weight of sports can be attributed to the insufficient participation of business entities and households in this market, and therefore the development, improvement of this area should be ensured with the intense involvement of the government. After the change of the political regime, the government first excessively confided sports to the autonomy of self-regulating civilian activities and the market, which in theory and generally was correct, but in practice it did hardly work. Hungarian small and medium-sized enterprises lack sufficient capital resources, and most of them struggle to survive (Sárközy 2013). Hungarian economy saw an abrupt rise in the number of small organizations, partly as a consequence of the transformation, demerger of large entities, and mainly because of the proliferation of small business the majority of which were created without precedents. These small enterprises that emerged in our economy within a very short period of time mostly continued to lack proper capital funds (Bács and Kvancz, 2002), and in many times “they remained “ forced entrepreneurs (Oláh and Molnár 2001). The situation is similar with the population. Whoever has money would rather consume than provide sponsorship to sports. On the other hand, the majority of multinational companies playing dominant roles in the large company sector tend to support only large international sporting events. For this reason, the government has the well-grounded aspiration to handle sports as a field of economic–social priorities, and strengthen

government funding. Therefore, since 2010 sports have been designated as a strategic sector in the government program, and are prioritized in the system of governmental subsidies (corporate income tax system, priority sports). However, the ultimate goal of the sectoral development of sports would be that spectator sports should be basically funded by the world of business, whereas leisure-time sports should be financed by the general public (households) (Sárközy 2013); the provision of funding by the central budget should take the form of assistance-supplementation-correction, which means that in the future, on the long term the governmental financing of sports should be more moderate in comparison with the current volumes.

In view of the organizational framework of sports, it can be claimed that sports organizations are entities traditionally based on civilian initiatives and operated in non-for-profit forms (Pierog and Szabados 2013), with associations being the typical forms of sports activities. In parallel to the strengthening of the business characteristics of sports, for-profit companies have also surfaced, and started to occupy in ever-widening areas (Tarnóczki *et al.* 2011). Sports enterprises typically pursue business operations in team sports, especially in the field of spectator sports, while most of their business-like economic activities are associated with competitive sports.

At the present, in Hungary sports organizations can be operated in the form of sports associations, business entities and public-benefit foundations for special purposes.

In Hungary, with respect to the organizational issues associated with sports, there has occurred the demand for clarifying structural forms. The domestic development of sports raises the question in which fields the association-based sports model can be sustained, and operated further, and where organizational structures aligned with business models are viable.

In terms of both funding and structure, the long-term sectoral development of Hungarian sports calls for the establishment of an efficiently operable, business-oriented sports model. In this respect, it seems to be reasonable to map up good foreign practices.

The business side of sports is particularly apparent in professional football. This sport clearly demonstrates the process of structural transformation that is directed at the realization of the appropriate form of enterprise and structural setup.

ENTREPRENEURIAL FORMS IN GERMAN FOOTBALL

The forms of enterprises that are relevant to football are well represented by the processes of changes in the professional football of Germany.

The foundation, registration and operation of the conventional form of sports organizations, the association are relatively simple, and carry certain tax benefits in Germany. Due to the nature of their activities, however, professional football enterprises can exploit taxation advantages only

to a smaller extent than amateur and grassroots sports associations; on the other hand, because of the rules pertaining to associations even the protection of creditors is not ensured appropriately. For this reason on Germany, after it was allowed by law (1998), a process of transformation emerged wherein professional football clubs opted for the outsourcing of certain areas into business companies as demanded by needs of modern economic operations. The remaining associations continued to operate as so-called parent associations, and held the majority of votes in the football company. It was stipulated in Section (2) of Article 8 of the Charter of Die Liga – Fußballverband (or League Federation – the operator of the German 1st and 2nd professional league, with its Hungarian counterpart being the Hungarian Professional Football League, which has already been dissolved), the so-called 50+1 Rule. Thus, the parent association has to have “majority share” over 50 %, i.e. at least 50 % + 1 vote in the business association operating the professional team of the club (Rippel-Szabó 2013).

In Germany, football companies the most frequently take the forms of companies limited by shares, limited liability companies or limited partnerships with limited shareholding liabilities.

The legal form of companies limited by shares is advantageous when large amounts of capital are demanded, and therefore other funding partners need to be involved. Yet, in the course of the acquisition of capital, the original parent company reserves the voting majority (FC Bayern Munich).

Limited liability companies have three distinct variants in German professional football. One of these forms represents a football limited liability company where all the business activities associated with football are included, and that is generally operated as a subsidiary of a parent company (association) otherwise not involved in business.

The second form of limited liability companies is the entity holding the right to participate in the championships, where management by the parent company (association) is also in place, but in this case the entire license comes to the possession of the subsidiary. Nevertheless, all the other areas (marketing, merchandising, etc.) remain with the parent company, or they are outsourced to further entities. An advantage of this limited liability company form is that the player license has to be secured by the company that uses it, and therefore it is not the entire parent company that needs to comply with the strict licensing requirements.

The third situation is when the limited liability company plays an essential role within the group, and agrees to apply a broad range of tools for capital acquisition, while it would prevent external investors from having any weighty word in management.

In the German practice, limited partnerships appear in professional football in the legal form of “limited partnerships with limited shareholding liabilities”. In this form of enterprises, organizations, the personal responsibility may not be restricted by the parent company as the senior partner. The association – if it intends to keep the above-mentioned limited partnership in its direct ownership – would have to

act as the senior partner and limited partner at the same time, which is not permitted under law. Therefore in between the association and limited partnership a limited liability company has to be inserted. This subsidiary limited liability company acts personally as the responsible senior partner and managing director at the same time. Shareholders as limited partners can be the parent company and external investors. This setup has the advantage of establishing the parent company in the form of a limited liability company, and on the other hand there remains the option to increase the share of the limited partnership's limited partner up to nearly 100% without violating the requirements of the League Federation in relation to majority shareholding (Nagy and Bácsné 2014).

In Germany, with the introduction of the organizational and legal structure considered to be professional, football enterprises witnessed positive effects. On the one hand, the application of commercial and shareholding rights means more comprehensive regulations than reliance on the rules pertaining to associations, and on the other hand corporate forms allows the involvement of external investors, while they ensure the protection of creditors, as well. Besides, the application of the economic model gives way to the employment of modern economic analyses, controlling (Fenyves 2013) and management methods, which is essential in the establishment of managerial decisions (Orbán 2003) today.

In the structural transformation process of German professional football, German clubs originally operated in the form of associations started to found business associations to run their professional squads, while the associations remained (partial) owners in them. Therefore, it is apparent that the use of football companies does not entail the complete ignorance of the form of associations, but in many cases it means the legally secured survival of this form of entities, which mainly affects the transformation of the executive organizational unit (Nagy 2012a). In turn, it sheds light on the necessity to transform the organizational structure.

A SUCCESSFUL GERMAN EXAMPLE: BORUSSIA DORTMUND

Success in sports vs. success in business: for a professional sports organizations, it is not a real dilemma, but for them success in both fields is an essential need! It is a general trait of reputed football enterprises that they are able to transform successes in sports into economic profit. Playing in the German professional league 1, Borussia Dortmund can be claimed to have become one of the top teams of the past decade, and is often mentioned as the prototype of successful football enterprise (Németh 2012).

A few data to demonstrate successes in sports: BVB Borussia Dortmund is 8 times German champion (last in 2012), 3 times Cup and Supercup winner, winner of the CWC (1965), CL (1997) and Intercontinental Cup (1997). Even in recent years, the team has performed outstandingly in the international arena; in 2013, they played in Champions' League Final.

BVB Borussia Dortmund is currently operated in the

legal form of limited partnerships with limited shareholding liabilities. In 1999, the business operations were outsourced to found Borussia Dortmund GmbH & Co. KGaA by way of share issue. Borussia Dortmund Geschäftsführung GmbH – the 100% subsidiary of the association – was to take the role of the senior partner. The association retained control over the license division. In 2000, with the assistance of Deutsche Bank AG, the company was introduced to the stock exchange (Nagy 2012a).

Some of the clubs being successful in the professional side of sports tend to spend their rapidly increasing revenues on purchasing new footballers and their salaries, and eventually economic returns are not realized. Borussia Dortmund made the same mistake as a result of which it nearly became bankrupt in 2005 (Németh 2012). Then, Borussia Dortmund GmbH & Co. KGaA tried to improve its financial position by selling key players (which triggered grave criticism the management of the association), and transferring Westfallenstadion still owned in 75% at the time of its initial listing at the stock exchange to Commerzbank AG. The value of shares dropped well under the IPO price, and the experts could not see any prospect of an increasing share value even on the long term (Nagy, 2012b). Eventually, in line with the investors' demand, a new management was elected for both the Association and Borussia Dortmund GmbH & Co. KGaA. To tackle economic difficulties, with reliance on the active involvement of the U.S-based investment bank, Morgan Stanley, capital increase was implemented in several rounds, and thereafter even the formerly sold stadium could be re-acquired.

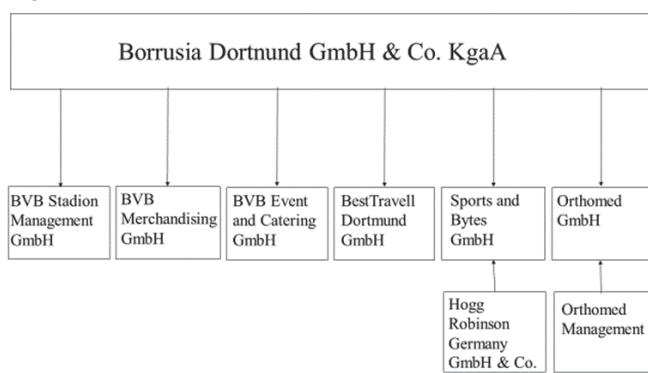
The management was able to learn from the mistakes made earlier, which is why the selection of the players, the purchasing of new footballers now considered – beside transfer fees, compensations and proneness to injuries – the price-to-value ratio, the economic potentials exploitable on the basis of performance, and consequently the revenues arising from the achievable success in sports and the value increase (or decrease) of the given footballer. Today, at Borussia Dortmund the emphasis is on performance in the professional side of sports that can be achieved with optimized budget: a clearly defined objective is the delivery of economic profit to which sport successes that can/must be realistically accomplished are matched. In the club's strategy, a particular role is given to home-grown players and the recruitment of young talents. This aspiration has positive outcomes in several respects: these footballers are more eager to succeed, less prone to injuries, while tend to be more motivated (Németh 2012) even with relatively lower salaries (Dajnoki 2010). Furthermore, as they are typically in the earlier stages of their careers (Kozák and Móré 2013), their respective market values are expected to increase sharply in case they perform successfully (Szőke and Bács, 2015). Another important pillar is the establishment of performance-based, flexible salaries: with outstanding results, footballers should also benefit from the successes achieved, and therefore they become more motivated (Németh 2012), while on the other hand with poorer outcomes in sports the very high fixed costs expended on players would not squeeze out the club (Gergely 2014).

A key to successes in the professional and economic side of sports was the structuring a business company to operate. As with its introduction, the organizational strategy was to be dominated by a business attitude (which, for instance, surfaced in cost-efficient ways of setting up a squad of footballers). Consequently, the lesson learnt from the example of Borussia Dortmund is that the pressure to generate economic profit can be one of the factors resulting in success in sports, which in turn can have positive influence on the social-communal values (Böcskei *et al.*, 2015) of sports, as supporter backing behind the team can become stabilized or even increase. On the other hand, the effect can also work reversely, as professional success in sports can guarantee the sustenance and increase of the consumption demands of supporters, viewers, which could induce further business outcomes.

- The analysis of structure of Borussia Dortmund's association and business company finds that the economic operations outsourced from association are pursued in the framework of Borussia Dortmund GmbH & Co. KGaA (limited partnership with limited shareholding liabilities). This is the limited partnership where Borussia Dortmund Geschäftsführungs GmbH acts as the senior partner. The limited liability company (GmbH) is a subsidiary of BV Borussia Dortmund 09 Football Association.

The limited partnership's Supervisory Board – elected by the general meeting of limited partners – controls the work of the senior partner acting with personal liabilities, and on the other hand executes the resolutions that are passed by the general meeting, and in the case of weighty decisions involve the senior partner's declarations of acceptance, consent (Nagy 2012b). This mutuality ensures the enforcement of both the community values represented by the association and the business approach that the business entity stands for.

Figure 1: Structural scheme of Borussia Dortmund GmbH & Co. KGaA



Source: Borussia Dortmund official homepage I 01

Economic successes are further backed by the holding structure established at Borussia Dortmund GmbH & Co. KGaA. Figure 1 shows the business model that has been framed.

The subsidiaries of Borussia Dortmund GmbH & Co. KGaA perform economic activities connected with football. BVB

Stadionmanagement GmbH (with 100% shareholding) operates the stadium hosting nearly 80,000 spectators. BVB Merchandising GmbH (with 100% shareholding) manufactures and distributes merchandising products to supporters. BVB Event & Catering GmbH (with 100% shareholding) and Sport & Bytes GmbH (with 100% shareholding) organize programs to ensure the high-level utilization of the stadium, and act independently in realizing the organization's communication and marketing strategy. BestTravell Dortmund GmbH (with 51% shareholding) organizes the traveling of players, the staff, sponsors and supporters to away matches. The 33.4% participation held in the medical company of ORTHOMED Medizinisches Leistungs- und Rehabilitationszentrum GmbH contributes to the improvement of efficiency at the squad trainings, the adaption of the most recent therapeutic methods, the quick recovery of injured players. This business model has ensured that the improved standards of tangible and environmental operating conditions have had perceivably positive influence on successfullness (Vántus *et al.* 2014) both in the economic and professional sporting fields.

ORGANIZATIONAL FRAMEWORK OF HUNGARIAN SPORTS

The traditional fundamental unit of Hungarian sports is the sports association; it functions as the workshop for competitive sports, talent management, the education and training of young players and leisure-time sports, and has remained the most frequent organizational framework of the performance of sports activities in spite of the gradual spread of sports enterprises. Organized leisure-time sporting activities and amateur sports are basically run by sports associations, but associations also take important roles in competitive and professional sports.

In the years following the change of the political regime, it was a publicly shared assumption that instead of the state the market, the process of democratization and the strengthening of non-governmental organizations would automatically give rise to the forms and everyday context of welfare society (Bakonyi 2007). It was generally expected that the civil sphere would regenerate itself, new self-organizing communities would emerge. But the factual figures refuted these expectations: in the field of sports, the number of association failed to increase, but dropped from 3052 in 1989 to 2176 in 1991. The main underlying reason was that Hungarian sports suffered from the chronic insufficiency of capital resources. The situation could not be improved by the repeated cancellation of the debts of sports associations, federations in amounts of billions of Hungarian forints, or the unselfish supports of certain sport-loving sponsors. Therefore, from the 1990s sports associations tried – with more or less success – to step up their marketing activities in order to raise and boost their own revenues (Szegnerné 2011). Then, the Act of 1998 on the amendment of the Sports Act of 1996 allowed the operation of sports organizations in the form of enterprises.

Within the meaning of Act I of 2004 on sports, sports

organizations can be sports associations or sports enterprises. These two types of sports organizations basically differ from each other by their distinct forms of economic operations, while both of them have the goal and core activity of organizing sports activities and ensuring proper conditions for such sports activities. Under the provisions of the Sports Act, sports enterprises can be two legal forms: as limited liability companies or companies limited by shares (Nagy 2013). (Beside associations and business entities, sports activities can be performed in the form of non-for-profit or public benefit companies, but solely in the field of sports for the disabled and leisure-time sports activities (I 01).)

Sports enterprises are typically active in team sports, especially in the field of spectator sports, while most of their business-like economic activities are associated with competitive sports.

In the first league of Hungarian football, restructuring moves into business companies have been formally implemented. 13 of the 16 clubs (81%) operate as limited liability companies, and there are 3 companies limited by shares. As a result, in Hungary all the first league clubs operate as business entities, while in the ownership structures of these companies the respective associations – the earlier, conventional and still surviving form of organizations from which the designation “clubs” originate – are involved in several places.

Business entities as organizational forms, with their specific ownership structures, can potentially and have actually given rise to many particular situations in the Hungarian practice of the exercise of the associated rights. In some of these situations, certain sports enterprises have been capable of finding adequate solutions for their financing, managing problems, while others have found themselves in unresolvable positions with the same problems.

In general, the sports enterprises established in Hungarian football on a mandatory basis have not been able to reach up to the organizational culture and level of development that can be seen in the countries that have forerun us. Considerable deficiencies, gaps can be seen in the application of modern business, controlling and management methods, means.

Their transformation into business entities has had the purpose of tackling the financing problems of the sports enterprises, and exploiting their profit-generating potentials. In practice, however, such goals have not been accomplished automatically, with the restructuring into business companies, while self-organizing civil values that are inherent in the form of associations have tended to deteriorate.

In Hungary, the dominant element of development is the economic strength of football, which can be changed basically in the light of the social judgment of sport results, yet a number of accompanying elements are necessary to make football as a segment of the entertaining industry more successful. For this reason, it is worth considering to adapt certain elements of the good practices that can be witnessed in the German model under domestic circumstances, especially in relation to the sustenance of the form of associations.

SUMMARY

Today's Hungarian sports enterprises are in quest of the ways of successful operation both when selecting the legal form of operation and setting up their organizational structures. This article has described an example from German professional football, i.e. given an overview of the operation of Borussia Dortmund as a potential form for the enterprise and organizational solution. The strength of the demonstrated model is that the pursuance of business activities that cannot be or can be just hardly handled in the environment offered by associations is transferred to a setting dominated by economic conditions, whereas self-regulating civil values are not lost either, because the association remains the “parent company”. In this type of operations, when economic activities are concerned, the business model that properly functions in other fields can be applied, while the survival of the association sustains the potential accomplishment of the goals that can be secured by way of self-organization in the light of the inherent nature of sports.

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