

INVESTMENT IN SPORTS FACILITIES AND SPECIFIC RESOURCES FOR ATHLETES IN THE CONTEXT OF GRANTING EXPLOITATION PRIVILEGES AND WEALTH CREATION IN ALGERIA - A FIELD STUDY IN STATE SPORTS INSTITUTIONS AND LOCAL COMMUNITIES -

Saghi Abdelkader¹

¹El Djilali Bounaama University of Khemis Miliana (Algeria).

The E-mail Author: abdelkader.saghi@univ-dbkm.dz

Received: 02/2023

Published: 03/2024

Abstract:

This research aims to shed light on the reality of investment in sports facilities, units and specific resources for athletes within the framework of granting exploitation privileges and wealth creation in Algeria. It examines the role played by such investments in contributing to the construction and development of the nation amidst the growth of various strategies. The study seeks to identify the benefits, diagnose the obstacles and challenges faced in the practical implementation of the granting of exploitation privileges to athletes. It also explores the relationship between the expertise of sports investment specialists and the alignment between profit increase and customer satisfaction, with the aim of wealth creation through operational planning and analysis of the relationship between cost, volume and profit. The research methodology adopts a descriptive approach, with the research community consisting of administrators and managers from the Algerian Ministry of Youth and Sports. The sample was randomly selected and the research instrument was a questionnaire designed based on the research objectives and questions, targeting experienced administrators and managers within the research sample. Through the analysis of the collected data and statistical processing, the research concludes that investment in sports facilities, units and specific resources for athletes within the framework of granting exploitation rights contributes to wealth creation in Algeria. The granting of exploitation rights includes all state-owned sports facilities and units at the local level.

Keywords: Sports investment; Sports facilities; units and specific resources; Granting of exploitation privileges to athletes; Wealth creation.

Introduction and research question:

The world is witnessing a change in the sport sector in terms of economic support. Sport is no longer a burden on the economy, but has become an economic source for many countries and sports institutions. There is a mutual relationship between sport and business. Building the sports sector takes time and relies on key foundations, including human resources, sports facilities and financial support, which is the backbone of sports activities and the driving force for individuals within sports facilities. Nowadays, sport has become a profitable business in many countries. Corporate sponsorship of sporting events and activities is seen as an investment in sport. Sports sponsorship has a bright future due to the growing interest in sporting activities. This is a motivating factor for the private sector to invest in sports sponsorship in Algeria.

In recent years, we have witnessed a gradual divergence between the sports production process and the financial sector, almost to the point of complete separation. This is taking place within the new financial environment, which emphasises the separation of ownership and management in the sports sector. The concept of adding value and improving sports performance is evolving rapidly. Efficiency demonstrates the effectiveness of decision-making and management through the ability of investment and financing decisions to create value for stakeholders. Investment in sports facilities, units and specific resources for athletes, in the context of granting rights of use and wealth creation in Algeria, is in line with the global objectives of sport and does not focus solely on the financial aspect.

The concept of sports facilities is defined by Executive Decree 416/91 of 2 November 1991, which lays down the conditions for the construction and operation of sports facilities. Sports facilities in Algeria are public facilities and their legal concept is defined in article 02 of the joint ministerial decree of 3 February 1993, which refers to the use of public sports facilities for educational and popular competitive sports activities within the educational environment.

The term "public sports facilities" refers to any structure prepared for sports activities under the authority of the provincial sports federations, multipurpose sports halls and stadiums under the authority of the administration responsible for youth and sports. In addition to this decree, we find references to this type of facility in the provisions of Decree 95/05, in particular in Articles 88 to 99 of the Ministerial Decree. These articles make it clear that public sports facilities are those financed by the State or local authorities and used for specific purposes.

Sports facilities are defined as any open space specially designed for sports and physical activities, which meets the technical, health and safety requirements for the practice of sports and physical activities. The Algerian legislator has attached great importance to sports facilities and units. According to Law 05/13, Article 149, the State, local authorities and the relevant national sports federations are responsible for the construction and preparation of various and adaptable sports facilities in accordance with the national sports development map. Within the framework of the sports policy and the plan for major sports facilities, sports facilities are subject to the laws of supply and demand in the market economy in order to obtain financial gain through the investment of capital in sports activities, particularly the system of professionalism in Algerian sports. In the context of granting exploitation privileges, this means the right of ownership of the means and elements of this activity. This race for the creation of wealth diverts productive sports institutions from their main activities and involves them in financial circles in order to further consolidate financial capital at the expense of productive capital in order to generate profits.

The granting of exploitation rights covers all facilities and sports units belonging to the Ministry of Youth and Sports, such as sports halls, swimming pools, sports complexes and all facilities where sports activities take place. The importance of this study therefore lies in the fact that it relates to the granting of exploitation rights for sports facilities, units and specific resources in Algeria. One of the main questions that can be asked in this context is:

Does the investment in sports facilities, units and specific resources within the framework of the granting of exploitation rights contribute to the creation of wealth in Algeria?

To clarify this, we propose the following questions

- Does investment in sports facilities, units and specific resources within the framework of granting exploitation privileges contribute to balancing profit increase and customer satisfaction for wealth creation in Algeria?
- Does investing in sports facilities, units and specific resources within the framework of granting exploitation rights, using operational planning, contribute to wealth creation in Algeria?
- Does investment in sports facilities, units and specific resources contribute to wealth creation in Algeria within the framework of granting exploitation rights using cost-volume-profit analysis?

In order to answer these questions, we have formulated the following hypotheses:

- Main hypothesis:

- Investments in sports facilities, units and specific resources within the framework of granting exploitation privileges contribute to wealth creation in Algeria.

- Sub-hypotheses:

- Investing in sports facilities, units and specific resources within the framework of granting exploitation privileges contributes to balancing profit increase and customer satisfaction for wealth creation in Algeria.
- Investing in sports facilities, units and specific resources within the framework of granting exploitation privileges using operational planning contributes to wealth creation in Algeria.
- Investment in sports facilities, units and specific resources within the framework of granting exploitation rights using cost-volume-profit analysis contributes to wealth creation in Algeria.

The objectives of the study :

can be summarised as follows:

- To identify the current situation and methods of investment in sports facilities, units and specific resources within the framework of granting exploitation privileges in order to balance profit increase and achieve customer satisfaction for wealth creation in Algeria.
- To understand the relationship between the expertise of professionals in the application of the investment of sports facilities, units and specific resources within the framework of granting exploitation privileges using operational planning for wealth creation in Algeria.
- To evaluate the effectiveness of investment in sports facilities, units and specific resources in the context of granting exploitation rights using cost-volume-profit analysis in wealth creation in Algeria.

First, the theoretical framework:

1. Investment in sports facilities, units and specific resources owned by the state and local communities:

Sports facilities are considered the fundamental element of any effort to develop sport, as they control the entire future of sport.

They are the foundation without which any effort to popularise and expand sporting practices cannot be achieved (Executive Decree No. 91/419 of 2 November 1991 on the transfer of sports facilities). Some have defined sports facilities as "the material and institutional reality that sports undertake" (Alaa Zuhair Al-Rawashdeh, 2008, p. 15) or as "a technical and social unit that should be managed to achieve the best image by following interrelated key aspects, where each aspect

affects and is affected by the other. These aspects include known and clear objectives, human, material and administrative resources such as planning, organising, directing and controlling" (Hassan Ahmed Al-Shafi'i, 2001, p. 172).

From these definitions, we can understand that sports facilities include all spaces, halls, complexes, stadiums or generally designated places for various physical and sports activities, managed by a group of individuals within an organised administrative framework. Sports facilities are institutions created by society to serve the sports sector in all its aspects, with an organisational structure adapted to the size and objectives of these institutions, benefiting the community in accordance with its objectives. The management and development of sporting activities depend on these sports facilities and the resources available within them. Specialised and competent management ensures the achievement of the objectives for which these facilities were established, and maximising the benefits of these sports facilities requires careful consideration to achieve effective management through a planned management approach, supervising the application of all regulations and administrative instructions, and taking into account the social aspect of human resources working to promote and participate in sports, giving them a respectable position in society (Ibrahim Mohamed Nait, 2012, p. 13).

Sports facilities are the basis on which sport is practised in all its forms and at all levels. The existence and effective management of these facilities contribute to the improvement and enhancement of high-level sporting performance in international competitions. They are therefore of great interest in the field of sports investment, as sports facilities are considered exceptional investment projects. They require significant financial resources to ensure their proper management, success and sustainability. In addition, they can be used for activities and events beyond sport, which extends their role in the field of investment. This is clarified by highlighting their role in public and sports investment in particular (Ibrahim, Mohammed Night, 2012, p. 60).

Sports facilities are institutions established by society to serve the sports sector in all its aspects, with an organisational structure that is in line with the size and objectives of these institutions. They contribute to the benefit of the community in accordance with its objectives. Sports facilities are defined as the tangible and institutional reality to which sport is committed. They are seen as "a technical and social unit that should be managed to achieve the best image" by following key interrelated aspects, each of which influences and is influenced by the others. These aspects include known and clear goals, human, material and administrative resources such as planning, organising, directing and monitoring (Mohammed Sabhi Hassanein, 2013, p. 199).

- 1- The term "institution" is a subsidiary concept to that of an organisation or an establishment. It works to meet human needs in an organised manner with a specific framework to guide it. An institution organises and manages the needs of the community in different ways and for different purposes (Mohammed Akram Al-Adlouni, 2002, p. 14). As an independent economic and social organisation, decisions are made within the institution regarding the composition of human, material and financial resources, as well as information resources, in order to create added value according to predetermined goals within a specific time and place (Abdul Razzaq bin Habib, 2002, p. 24).

2- Sports facilities:

In general, physical and sporting activities achieve noble social objectives. Sport is not only a hobby practised by many, it is also a right for every individual in society and an art that can be practised professionally. This is known as society's philosophy of sport. As a result of the growing demand and need for such entities to engage in sporting activities, and taking into account the prevailing social philosophy influenced by globalisation, attention has shifted to professional sports clubs that combine sporting practice with financial profitability. This is done within a regulated framework, such as federations, sports associations, clubs and teams. Having passed through the stages of recreational and leisure activities in various sports associations, these activities have become institutions that combine several factors in order to achieve specific objectives. Their subjects have become commercial and industrial activities (Hassan Ahmed Al-Shafi'i, 2001, p. 13). They are managed by an administrative body that sets work programmes, implements them and monitors the results. Legally, these entities are subject to commercial and civil laws that govern all aspects related to these institutions. From this we can conclude that the subject and importance of sports institutions in a given society depends on the prevailing philosophy, despite the insufficient recognition of their social, economic and cultural importance. Here we can emphasise that sport has a profound philosophical dimension (Yalouni, N., 1998, p. 12). The philosophy of sport varies from one society to another and changes according to different orientations, religions and dominant cultures.

3- Investment in sports facilities and units: A sports organisation, whether it is a sports club or an institution, brings together various factors - human resources, financial resources and facilities. It is essential that those involved in the administrative work of the sports entity have insight, knowledge and expertise in management mechanisms. This work is characterised by specific requirements and requires certain skills in order to avoid mistakes and failures. Therefore, these managers should rely on management theories and refer to the recommendations of the latest scientific research in the field of sport in order to acquire managerial knowledge that combines both theory and practical experience (Marwan Abdul-Majeed Ibrahim, 2000, p. 44).

They also focus on developing positive democratic leadership to foster a sense of community belonging within the facility (Ibrahim, M.A., & Al-Shafi'i, H.A., 2003, pp. 32-35). Sports facilities are considered a fundamental basis for investment in sport and ensuring its success. They come in different types, and investment in them is not limited to sports alone. They differ from each other in terms of the areas dedicated to sports activities and can therefore be divided into the following types - Based on objectives: Competition facilities, training facilities, recreational facilities, educational facilities, therapeutic facilities, etc.

- Based on general structure: Open-air facilities, indoor facilities.

- Based on ownership: Government facilities (schools, universities, public places), private facilities (companies, clubs), commercial facilities, specialised sports centres (self-defence, fitness, bowling, etc.) (Al-Hanafi, A.O., 2007, p. 205).

4- Investment in sports facilities and units:

The relationship between sport and the economy has become interdependent, as sport has become primarily an economic activity. With the continuous growth of sports marketing and the competition between companies to sponsor sports events, production facilities have become the main source of funding for various sports activities, both small and large. In addition, event

organisers have made significant profits from the increasing amount of money invested by these bodies in promoting their products, especially with the spread of satellite television channels, which help to spread the names of sports companies' products worldwide. Therefore, marketing (the first requirement) and financing (the second requirement) are two essential pillars of sports investment. In the area of sports clubs, sports sponsorship has become a key element in the strategic planning of financing and marketing in sports institutions. This mechanism has become a source of funding for many events and active clubs in the field of sport, whether at the elite level or in popular sports (Meenaghan, T., 2006, pp. 197-215).

5- Specific sports equipment and materials:

Specific sports equipment and materials are considered to be socio-educational tools used by athletes in various sports activities. They include sports clothes, balls and other necessary equipment and materials available in sports facilities. They are also known as all the tools used by athletes in different types of sports, such as wooden ladders, short and long ropes, Swedish benches, rings, coloured ribbons, balls of different sizes, sand-filled bags, medicine balls, divided jump boxes, rackets, sports equipment, etc. (Sulaiman Al-Tawi, 1980, p. 10).

These are the structures and means used in physical sports activities in all their forms, including the necessary equipment and facilities based on international standards and modern developments. They are considered fundamental to the practice of physical sports activities (Abdul-Hameed Othman Al-Hanafi, 2007, p. 201).

6- Franchising in the sports sector and wealth creation:

The granting of the franchise right is a particular type of vertical relationship between two companies or parties, commonly referred to as the "franchisor" and the "franchisee". In the context of investment in the sports sector, it involves granting the right to use facilities, sports units and specific resources owned by the government and local communities to a natural or legal person known as the franchisee. This is done in order to contribute to the development of sport. A contractual relationship is established where the franchisor sells a fixed product, trademark, business method, additional services or grants the use of sports facilities and designated units to the individual franchisee in exchange for a series of fees and other payments. The contractual relationship may also cover various aspects such as the pricing of sports products, advertising, location, distribution channels and geographic area, among others. In return, the franchisee receives revenue from customers and makes financial payments to the public purse. This process is known as wealth creation, where the sports facility becomes a strong economic entity through the surplus revenues generated by the project, whether sporting or economic. In addition, the project bears the associated costs during this period. In addition, the government and local communities can benefit from sports facilities when needed, based on a detailed agreement in the terms and conditions of granting the use of sports facilities, units and designated resources belonging to the public property of the government and local communities. The term "wealth creation" in the dictionary means the accumulation of wealth and people. In the noble saying, "Allah did not send a prophet after Lot except in a wealthy nation", and also "the abundance of people and wealth, and a night when the moon meets the Pleiades".

Wealth creation in sport also refers to the process of earning money in the economy for the benefit of the employer. Profit is the amount that any sports institution or company, whether individual or collective, seeks to achieve through business or service activities provided to the target market in

order to serve its interests by achieving and increasing profit. This is done by ensuring that revenues cover costs and expenses, and any surplus is considered wealth. Wealth is defined as the increase in the price of goods and services sold over the cost of those goods and services consumed over a period of time.

Second, the field framework of the research:

1. Research methodology and field procedures:

1.1. Research approach:

Every research problem requires an appropriate methodology that helps to uncover its facts. Given the nature of the subject under study, we have chosen the descriptive method, which emphasises its importance as a scientific approach that enables the researcher to study, describe and analyse a single phenomenon or a series of phenomena in their real context and in their natural, non-artificial conditions. This is achieved through the collection of information and data that serve to define the phenomenon.

1.2. Research population and sample:

The research population represents the social category on which we intend to carry out the study. It consists of approximately 2,050 individuals, including administrators and managers of the Algerian Youth and Sports Directorates in the 58 provinces affiliated to the Ministry of Youth and Sports. Due to the nature of the current study and its location, we relied on a simple random sample by conducting the field study on 220 individuals, including administrators and managers from various youth and sports directorates in Algeria. This sample represented the Directorate of Basic Facilities, Investment Programmes, Technical Evaluation and Monitoring, and Standardisation and Maintenance of Sports and Youth Facilities. These directorates are part of the Ministry of Youth and Sports. The questionnaire, designed in the light of the research objectives and questions, was distributed to this specific category.

1.3. Research tools:

In order to reach a solution to the research problem and verify its hypotheses, it was necessary to follow the most effective methods through study and examination. In our research we relied on the most commonly used tools that are relevant to the topic of the study. These tools include

- **Questionnaire:** The questionnaire was designed and its components were determined based on the opinions and guidance of experts in the field of sport, in accordance with the research topic and its problem. The questionnaire is essential in our study as it is used as a means of collecting information in the statistical study of the research sample. It contains a series of dimensions related to the questions that the researchers wish to obtain from the respondents. The following instruments were used in this research:

- Questionnaire Form:

This form was designed based on the reference survey of studies and related references to the research topic. We were able to identify and define three main axes that were proposed for the questionnaire to align with the wording of the form. The axes are as follows:

* Axis 1: The reality and methods of investing in sports facilities and specific tools for athletes in the framework of granting exploitation privileges, in order to balance profit increase and customer satisfaction for wealth creation in Algeria.

* Axis 2: The relationship between the expertise of specialists in employing the investment in sports facilities and specific tools for athletes in the framework of granting exploitation privileges, using operational planning for wealth creation in Algeria.

* Axis 3: The effectiveness of investing in sports facilities and specific tools for athletes in the framework of granting exploitation privileges, using the cost-volume-profit analysis method for wealth creation in Algeria.

Each axis consisted of 11 questions.

- **Statistical tools:** Percentages and chi-square tests were used to analyse the data.

- **Validity and reliability of the questionnaire:** In order to estimate the validity of the questionnaire, the researcher relied on content validity by examining the content of the statements and axes of the questionnaire in a precise way and presenting them to a group of experts. The split-half method with Spearman-Brown equation was used to estimate reliability. The reliability coefficient was high for all statements of the questionnaire related to investment in sports facilities and specific tools for athletes in the framework of granting exploitation privileges: "in balancing profit increase and customer satisfaction - using operational planning - using the cost-volume-profit analysis method for wealth creation in Algeria". The coefficients ranged between (0.88 - 0.93 - 0.89) for reliability and (0.93 - 0.95 - 0.97) for validity. This confirms that the questionnaire has a high degree of reliability, which allows us to use it in the current study.

- **Application of the questionnaire:** We administered the research questionnaire to the original sample through personal interviews with some of the respondents. This was done in order to explain and clarify the aspects included in the questionnaire and to ensure a high level of objectivity in the responses.

2. The results and their discussion:

2.1. Presentation, analysis and discussion of the results of the study on the first axis:

The current situation and methods of investment in sports facilities and specific tools for athletes within the framework of granting exploitation privileges, with the aim of balancing profit increase and customer satisfaction for wealth creation in Algeria.

Table (01) presents the results of the study on the first axis

STATEMENTS: Based on my management practice and professional experience, I believe that sports facilities, sports units and related resources owned by state and local authorities are capable of granting exploitation licences to beneficiaries in order to generate wealth.	High degree		Medium degree		Low degree		k^2	significance
	F	%	F	%	F	%	Calculated value	
S01=	86	39.09	90	40.90	44	20.00	17.709	Significant

Sufficient for beneficiaries within the framework of granting exploitation licences to generate wealth.									
S02= Capable of renewal and modern development by beneficiaries to generate wealth.	127	57.72	55	25.00	38	17.27	60.882	Significant	
S03= Capable of assisting sports practitioners in carrying out practical activities to increase profits and create wealth.	119	54.09	68	30.90	33	15.00	51.009	Significant	
S04= Capable of conducting various types of sports activities, depending on the number of practical sessions and the number of athletes, to achieve customer satisfaction and generate wealth.	95	43.18	72	32.72	35	24.09	12.064	Significant	
S05= Suitable location for investment to generate profits and create wealth.	113	51.36	81	36.81	26	11.81	52.809	Significant	
S06= Equipped with ancillary facilities to ensure customer satisfaction and generate wealth.	98	44.54	85	38.63	37	16.81	28.155	Significant	
S07= Includes external structures where profitable activities can be carried out to generate wealth.	87	39.54	74	33.63	59	26.81	05.355	Not Significant	
S08= Has a positive impact on investment for wealth creation and profit realisation.	111	50.45	63	28.63	46	20.90	30.991	Significant	
S09= Capable of employing sports science graduates to invest in	137	62.27	53	24.09	30	13.63	86.518	Significant	

its projects, thereby creating wealth and employment.								
S10= Suffers from lack of facilities and equipment to achieve customer satisfaction and wealth creation.	93	42.27	79	35.90	48	21.81	14.464	Significant
S11= Includes equipment for physical measurement and testing for sports clubs, aiming to balance profit increase and customer satisfaction in wealth creation.	116	52.72	77	35.00	27	12.27	54.282	Significant

At the tabular value of $k^2t = 5.99$, the significance level ($\alpha = 0.05$), and the degree of freedom ($dl = 02$).

- Analyzing and discussing the results, the first axis:

After collecting the data and analysing it using appropriate statistical methods, we have presented all the results. The statistical analysis of the data was carried out using Table No. (01). We will now proceed to interpret and discuss the results of the first axis, which concerns the current situation and methods of investment in sports facilities and specific tools for athletes within the framework of granting exploitation privileges, with the aim of balancing profit increase and customer satisfaction for wealth creation in Algeria.

In order to understand the compatibility of the results obtained, it is clear from the results of this axis, in relation to the interrelated data, that

- Statement (01): 39.09% of the sample consider that sports facilities, sports units and specific tools in state and local sports institutions, within the framework of granting exploitation privileges to athletes, are sufficient for high-level wealth creation. Meanwhile, 40.90% of the respondents perceive it to a medium degree and 20.00% perceive it to a low degree.

- Statement (02): 57.72% of the respondents perceive that sports facilities, sports units and specific tools in state and municipal sports institutions, within the framework of granting exploitation privileges to athletes, are capable of modern renewal and development by athletes for high-level wealth creation.

Meanwhile, 25.00% of the respondents perceive it to a medium degree and 17.27% perceive it to a low degree.

- Statement (03): 54.09% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the framework of granting exploitation privileges to athletes, contribute significantly to helping athletes carry out practical activities to increase profits and create wealth at a high level. Meanwhile, 30.90% of the respondents perceive this to a moderate degree and 15.00% to a low degree.

With regard to statement (04), it was found that 43.18% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the

framework of granting exploitation privileges to athletes, are sufficient to accommodate various types of sports based on the number of practical sessions and the number of athletes, in order to achieve customer satisfaction for high-level wealth creation. Meanwhile, 32.72% of respondents consider it to a medium degree and 24.09% to a low degree.

Concerning the text of statement (05), we have observed that 51.36% of the sample persons perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the framework of granting exploitation privileges to athletes, are suitable in terms of location for investment purposes in order to obtain profits and create wealth at a high level. Meanwhile, 36.81% of respondents perceive it to a medium degree and 11.81% to a low degree.

With regard to the text of statement (06), we have observed that 44.54% of the sample individuals perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the framework of granting exploitation privileges to athletes, have accompanying facilities that achieve customer satisfaction for creating wealth at a high level. Meanwhile, 38.63% of the respondents perceive it to a medium degree and 16.81% perceive it to a low degree.

Therefore, based on the results of statements (01, 02, 03, 04, 05, 06), it is evident that the calculated value of the Chi-square test is greater than the table value ($k^2_t < k^2_c$).

From this we can conclude that there are statistically significant differences at the level of significance ($\alpha=0.05$) and degrees of freedom ($df=02$).

Concerning the content of statement (07), it can be observed that 39.54% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions have external structures where profitable activities can be carried out in order to create wealth at a high level within the framework of granting exploitation privileges to athletes. Meanwhile, 33.63% of the respondents perceive it to a medium degree and 26.81% perceive it to a low degree.

Therefore, based on the results of statement (07), the calculated value of the Chi-square test is smaller than the table value ($k^2_t > k^2_c$). Therefore, we can conclude that there are no statistically significant differences at the significance level ($\alpha=0.05$) and degrees of freedom ($df=02$).

Concerning statement (08), we found out that 50.45% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the framework of granting exploitation privileges to athletes, have a positive impact on investment for wealth creation and profit generation to a high degree, while 28.63% of the respondents perceive it to a medium degree and 20.90% perceive it to a low degree. Meanwhile, 28.63% of respondents perceive it to a medium degree and 20.90% to a low degree.

Concerning the content of statement (09), it can be observed that 62.27% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions are able to employ graduates of sports science to invest in their projects for employment and wealth creation at a high level within the framework of granting exploitation rights to athletes. Meanwhile, 24.09% of the respondents perceive it to a medium degree and 13.63% perceive it to a low degree.

With regard to statement (10), it was found that 42.27% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the framework of granting exploitation privileges to athletes, suffer from a lack of equipment and

facilities to achieve customer satisfaction and wealth creation at a high level. Meanwhile, 35.90% of the respondents perceive it to a medium degree and 21.81% perceive it to a low degree.

Concerning the content of statement (11), it was found that 52.72% of the respondents perceive that sports facilities, sports units and specific tools in state and local government sports institutions, within the framework of granting exploitation privileges to athletes, include specialised equipment for measurements and physical tests in sports clubs in order to balance profit increase and customer satisfaction in high-level wealth creation.

Meanwhile, 35.00% of the respondents perceive it to a medium degree and 12.27% perceive it to a low degree.

Therefore, based on the results of statements (08, 09, 10, 11), it is evident that the calculated value of the Chi-square test is greater than the table value ($k^2_t < k^2_c$). Therefore, we can conclude that there are statistically significant differences with a significance level of ($\alpha=0.05$) and degrees of freedom ($df=02$).

Based on the results and statistical analyses of the axis related to the first hypothesis, it was concluded that investment in sports facilities, units and specific tools within the framework of granting exploitation privileges contributes to balancing profit increase and customer satisfaction in order to generate wealth in Algeria. The granting of exploitation rights includes all sports facilities, units and resources owned by the state and local authorities where sports activities are carried out. The wealth creation process for sports facilities aims to measure the impact of the plans adopted on their future profits. It also focuses on studying the fundamentals of profit generation, including the nature and concept of profit in sports accounting theory (Othman Mohamed Ghaneim, 2006, p.27). This involves studying the concept of wealth creation and profit making. In this case, the right of exploitation shifts from the sporting aspect to the commercial aspect, as the exploiter of this privilege seeks financial gain more than the sporting activity itself. For example, most sports facilities have gyms that are invested in for bodybuilding purposes. Some argue that wealth creation in sport is an artificial concept and that the assumptions used to measure it depend on the purpose or benefit derived from the desired profit figure to be measured. There are different concepts for different purposes, and there is no comprehensive concept that serves all purposes. The only criterion for choosing between different alternatives for measuring income depends on the effectiveness of the method and the purpose of measuring income (Kerr Gjean, 1971, p. 41).

In the context of improving the performance of sports facilities, units and specific resources, the franchisee may organise ancillary activities of a social, cultural or scientific nature. Sports facilities in Algeria are designed to help sports professionals carry out practical activities to increase profits and generate wealth. The alignment between profit increase and customer satisfaction to create wealth in Algeria is measured by the difference between the revenues generated by the sports facility over a given period of time and the expenses required to achieve these revenues (Helmi Mahmouda Nemia, 1998, pp. 101-102).

This means that the franchise owner has the right to make full use of the sports facility and all its rooms and equipment.

In addition, the franchise owner can organise private lessons for students, open spaces for nursery activities, internet clubs and more. Sports facilities in Algeria are suitable for investment and profit generation due to their location. They serve as diagnostic tools to identify problems within the sports facility. The focus is on the diagnostic role of planning, which aims to identify problems in

different areas (economic, sports, cultural, etc.). They are sufficient for the characteristics of the granting of exploitation privileges, renewable development and modernisation by the franchise owners.

Profit forecasting is achieved by planning income and expenditure over a given period of time, after setting general and specific objectives. It also involves selecting appropriate measures to achieve these objectives and highlighting their impact on the profits of the sports facilities. These facilities have associated structures that ensure customer satisfaction and wealth creation. They also have external structures where profitable activities can be carried out. Investing in these facilities has a generally agreed understanding of what constitutes revenue, which includes all income received or due to the project, as well as expenses, which include resources sacrificed to achieve the goals of sports facilities and units (Mohamed Sabri El-Attar, Mohamed Shawky Beshady, Hanafi Zaki Eid, 1997, pp. 38-39). These facilities include equipment and resources for physical measurements and tests in sports clubs. The balance between profit increase and customer satisfaction is achieved by employing graduates of sports science in their projects, within the framework of employment and wealth creation.

2.2. Presentation, analysis and discussion of the results of the study on the second axis:

The relationship between the expertise of professionals in exploiting the investment of sports facilities, units and specific resources by franchise owners, using operational planning, in the creation of wealth in Algeria.

Table No. (02) represents: the results of the study on the second axis.

STATEMENTS:	High degree		Medium degree		Low degree		k^2	significance
	F	%	F	%	F	%		
Based on my management practice and professional experience, I believe that sports facilities, sports units and related resources owned by state and local authorities are capable of granting exploitation licences to beneficiaries in order to generate wealth.								
S12= When organising important events and sports competitions, profit can be made by using operational planning to generate wealth.	139	63.18	54	24.54	27	12.27	93.173	Significant
S13= Contributes to investment in human resources and is able to generate current and future profits through the use of	157	71.36	41	18.63	22	10.00	145.645	Significant

operational planning in wealth creation.								
S14= Establish a strategic investment plan that achieves profit through the use of operational planning in wealth creation.	128	58.18	58	26.36	34	15.45	65.055	Significant
S15= Develop a strategic study plan for work and training to achieve profit by using operational planning in wealth creation.	143	65.00	45	20.45	32	14.54	100.427	Significant
S16= Contribute to making a profit by renting stadiums to private sports schools using operational planning in wealth creation.	168	76.36	37	16.81	15	06.81	186.609	Significant
S17= Managers have a clear vision when working on investments to achieve profit by using operational planning in wealth creation.	131	59.54	76	34.54	13	05.90	95.082	Significant
S18= Have qualified personnel in planning and strategic management using operational planning in wealth creation.	115	52.27	88	40.00	17	07.72	69.882	Significant
S19= The university, if the planning for use is successful, uses it to make suitable offers to attract its graduates to work in sports clubs and academies using operational planning in wealth creation.	172	78.18	27	12.27	21	09.54	199.373	Significant
S20= Have binding rules and	136	61.81	66	30.00	18	08.18	96.036	Significant

regulations for planning the management process using operational planning in wealth creation.								
S21= Achieving wealth in a scientific way is one of the most important things that the state attaches great importance to in activating the economic partner using operational planning.	146	66.36	53	24.09	21	09.54	114.991	Significant
S22= Operational investment planning contributes to the provision of an appropriate budget and the acquisition of more modern sports facilities in order to achieve profit and wealth creation.	187	85.00	21	09.54	12	05.45	264.877	Significant

At the tabular value of $k^2t = 5.99$, the significance level ($\alpha = 0.05$), and the degree of freedom ($dl = 02$).

Analysis and discussion of the results of the second axis:

After collecting data through survey responses and analysing them using appropriate statistical methods, we have presented all the results. We have carried out a statistical analysis of all the data using the Statistical Table (02). We are now going to interpret and discuss the results of the second axis, which concerns the relationship between the expertise of professionals in the use of the investment of sports facilities, units and specific resources by franchise owners, using operational planning, in the creation of wealth in Algeria.

In order to understand the compatibility of the results obtained, it is clear from the results of this axis on the interrelated data that in statement (12), 63.18% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions, by granting exploitation privileges to professionals during important events and sports activities, will achieve high profitability through the use of operational planning in wealth creation. Meanwhile, 24.54% of the respondents consider it to a moderate extent, while 12.27% consider it to a low extent.

With regard to statement (13), 71.36% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions contribute to human resource investment by granting exploitation privileges to professionals and are able to achieve high current and future profits by using operational planning in wealth creation. Meanwhile, 18.63% of respondents believe this to be true to a medium degree, while 10.00% believe it to be true to a low degree.

Regarding statement (14), 58.18% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions, by granting privileges of use to professionals, establish a strategic investment plan that achieves high profitability by using operational planning in wealth creation to a high degree. Meanwhile, 26.36% of respondents consider this to be true to a moderate extent, while 15.45% consider it to be true to a low extent.

With regard to statement (15), it was found that 65.00% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions, by granting exploitation privileges to professionals, establish a strategic study plan for work and training to achieve high profitability by using operational planning in wealth creation to a high degree and with a high capacity for innovation, renewal and acceptance of ideas. Meanwhile, 20.45% of respondents consider it to a medium degree, while 14.54% consider it to a low degree.

Regarding statement (16), 76.36% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions, by granting privileges of use to professionals, contribute to achieving profits in renting stadiums to private sports schools by using operational planning in wealth creation to a high degree. Meanwhile, 16.81% of the respondents consider it to a medium degree, while 6.81% consider it to a low degree.

With regard to statement (17), 59.54% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions have a clear vision of how to invest in order to achieve profitability through the use of operational planning in the creation of wealth, by granting exploitation rights to their managers, to a high degree, while 34.54% believe this to be true to a medium degree and 5.90% believe it to be true to a low degree.

Meanwhile, 34.54% of respondents see this to a medium degree, while 5.90% see it to a low degree.

Regarding statement (18), 52.27% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions, by granting privileges of use to professionals, have qualified individuals in strategic planning and management who use operational planning to create wealth to a high degree. Meanwhile, 40.00% of the respondents consider it to a medium degree, while the category that considers it to a low degree is estimated at 07.72%.

Regarding statement (19), 78.18% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions can use the university's ability to attract its graduates to work in sports clubs and academies by providing suitable offers and using operational planning to create wealth to a high degree by granting exploitation privileges to professionals, while 12.27% of the respondents believe that the university's ability to attract its graduates to work in sports clubs and academies by providing suitable offers and using operational planning to create wealth to a high degree by providing suitable offers and using operational planning to attract graduates to work in sports clubs and academies to work in sports clubs and academies to create wealth. Meanwhile, 12.27% of the respondents consider it to a medium degree, while the category that considers it to a low degree is estimated at 09.54%.

Regarding the content of statement (20), 61.81% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions have binding rules and regulations for the planning of the management workflow through the granting of exploitation rights to professionals, using operational planning to create wealth in other areas related to their work to a high degree. Meanwhile, 30.00% of respondents see this to a moderate degree, while the category that sees it to a low degree is estimated at 08.18%.

Concerning statement (21), 66.36% of the respondents believe that sports facilities, sports units and specific resources of the state and municipal sports institutions are enriched in a scientific way by granting privileges of use to professionals, and that they are among the most important things to which the state attaches great importance in activating the economic partner by means of operational planning to a high degree. Meanwhile, 24.09% of the respondents consider it to a medium degree, while the category of those who consider it to a low degree is estimated at 09.54%. With regard to statement (22), it was found that 85.00% of the respondents believe that sports facilities, sports units and specific resources in state and local government sports institutions contribute to a high degree to the provision of an adequate budget and the acquisition of more modern sports facilities through the granting of exploitation privileges to professionals, with the help of operational planning, in order to achieve profits and create wealth. Meanwhile, 09.54% of respondents see this to a moderate extent, while the category that sees it to a low extent is estimated at 05.45%.

Therefore, based on the results of statements (12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22), it is evident that the calculated value for the Chi-square test is greater than the tabulated value ($k^2_t < k^2_c$). We can therefore conclude that there are statistically significant differences at a significance level of ($0.05 = \alpha$) and degrees of freedom ($df = 02$).

Based on the results and statistical analyses of the axis related to the second hypothesis, it was concluded that investment in sports facilities, sports units and specific resources through the granting of exploitation rights using operational planning contributes to wealth creation in Algeria. Wealth planning is considered as a systematic process in which the available resources and the internal capabilities of sports institutions are identified, together with the setting of agreed objectives and the development of the necessary plans to achieve them. The relationship between expertise in the use of facilities investment for exploitation becomes apparent through strategic and operational planning as they are used in conjunction with the wealth creation process. This process involves planned strategies that use resources effectively, contribute to investment in human capital and are capable of generating profits in the present and the future (Mahn EJohn, 1975, pp 25-32). The operational planning of investments contributes to the provision of an adequate budget and the acquisition of more modern sports facilities in order to achieve profit and wealth creation in a scientific manner, which is one of the important aspects that the state attaches great importance to in the activation of the economic partner. It is well known that ensuring that all decisions taken in sports institutions are ultimately aimed at increasing the company's profits is an important step towards maximising the value of the institution. Perhaps the most important decision in this regard is the decision to invest in sports facilities or expansion, which leads to an increase in sports sales (Mohammed Saleh Al-Hanawi and Nahal Farid Mustafa, 2001, p. 07).

It establishes a strategic investment plan that achieves profit through the use of operational planning in wealth creation, which is part of the planning process related to setting goals, plans and policies for the sports institution over a period of time. It involves the development of a strategic study plan for work and training in order to achieve profit (Norbert GUEDJ, 2000, pp. 323-324). With regard to the exploitation of the investment of sports facilities, units and specific resources through the granting of exploitation rights by means of operational planning in wealth creation, the most commonly used components of operational planning and wealth creation in the sports sector can be presented as follows:

- Asset planning in sport is an organised intellectual process that ends with decisions about what to do, how to do it and when to do it.

It is a series of decisions about the future and helps, for example, to make a profit from renting out stadiums to private sports schools.

- The process of sports wealth planning involves forecasting the net income or surplus for the sports organisation by planning income and expenditure over a specified time horizon. The main purpose of operational planning in wealth creation is to shape profits as desired in the future, for example when organising important events and sports tournaments.

- To understand the nature of wealth planning in sport, it can be said that the higher the degree of environmental instability or the surrounding conditions of the sport institution, the greater the need for greater use of operational planning compared to long-term planning. Both types can be subsumed under the nature of wealth creation. The nature and characteristics of wealth planning in sport, whether long term or short term, can be clarified as follows:

- The plan consists of a combination of strategic sports activities.

- It is based on predicting environmental changes (Hanafi Abdelghaffar, 1991, p. 94).

- It mainly includes the process of financing sports activities (Wally B.H., 1978, p. 09).

- It includes strategic planning methods and tools that allocate resources and build strategies, simulate and model the sports institution, and use models with computers in the sports field.

- Operational planning includes decisions for efficient diversification, eliminating a product or production plan that may affect the turnover of goods and thus the profits of the sports facility.

- Decisions and sporting activities are highly dependent on working capital. Sports institutions and units envisage and work towards investments to achieve profit, using operational planning in wealth creation, and this is attributed to the optimal use of budgets for the purpose of providing information.

- Planning in sports organisations is related to short-term activities such as cost reduction and changes in the marketing mix.

- It is mainly based on the use of specific tools and methods, including budgeting and break-even analysis (Mohammed Saleh Al-Hanawi and Nahal Farid Mustafa, 2001, pp. 109-110).

- Sports institutions and departments have qualified personnel in planning and strategic management. They rely on universities to provide suitable graduates to work in sports clubs and academies. They also have regulations and binding rules for planning the management process using operational planning in wealth creation.

2.3. Presentation, analysis and discussion of the results of the study on the third axis:

The effectiveness of investment in sports facilities and units and the means used by stakeholders to grant exploitation privileges through the use of cost-volume-profit analysis in wealth creation in Algeria.

Table (03) shows: the results of the study on the third axis.

Statements:	High degree		Medium degree		Low degree		k^2	significance
	F	%	F	%	F	%	Calculated value	
Based on my management practice and professional experience, I believe that sports facilities, sports units and related resources owned by state and local authorities are capable of granting exploitation licences to beneficiaries in order to generate wealth.								
S23= It can be invested in and its use can be intensified by using the cost-volume-profit approach to wealth creation.	143	65.00	53	24.09	24	10.90	105.009	Significant
S24= Capable of changing society's perception of sports institutions from service management to profit-oriented management by using the cost-volume-profit analysis approach to wealth creation.	117	53.18	91	41.36	12	05.45	81.555	Significant
S25= Has media channels that contribute to the promotion of profit-making investment projects, using the cost-volume-profit approach to wealth creation.	126	57.27	72	32.72	22	10.00	73.782	Significant
S26= Has a very high profit potential in its use of the cost-volume-profit approach to wealth creation.	134	60.90	61	27.72	25	11.36	84.180	Significant
S27= In line with the current	159	72.27	41	18.63	20	09.09	153.118	Significant

government's strategy to generate additional revenue streams by using the cost-volume-profit approach to wealth creation								
S28= Expects to increase sources of finance by investing in IT using the cost-volume-profit approach to wealth creation.	148	67.27	55	25.00	17	07.72	123.882	Significant
S29= Investing using the cost-volume-profit approach to wealth creation can rebuild his budget in times of financial constraint.	189	85.90	18	08.18	13	05.90	273.827	Significant
S30= Allows the development of other investment opportunities that provide services that contribute to increased profit and customer satisfaction in wealth creation.	124	56.36	57	25.90	39	17.72	54.718	Significant
S31= Has a ready marketing concept for investment and wealth creation using the cost-volume-profit approach.	153	69.54	40	18.18	27	12.27	130.973	Significant
S32= Responds quickly to the need for investment and wealth creation using the cost-volume-profit approach.	177	80.45	33	15.00	10	04.54	223.427	Significant
S33= Achieves wealth by appointing a commercial advisor to highlight the profit potential in its utilisation using the cost-volume-profit analysis approach.	181	82.27	25	11.36	14	06.36	237.936	Significant

At the tabular value of $k^2t = 5.99$, the significance level ($\alpha = 0.05$) and the degree of freedom ($dl = 02$).

- Analysing and discussing the results, the third axis:

After the data were collected by transcribing the questionnaire results into statistical software packages and subjecting them to appropriate statistical methods, all results were presented. We carried out a statistical analysis of all the data using Statistical Table No. (03). We will now proceed to interpret and discuss the results of the third axis, which concerns the effectiveness of investments in sports facilities and units, as well as the means used by stakeholders in granting exploitation privileges, through the use of cost-volume-profit analysis in wealth creation in Algeria.

In order to understand the compatibility of the results, it is evident from the results of this axis, based on the interconnected data, that 65.00% of the sample individuals believe that sports facilities, sports units and designated means in sports institutions under state and local government control can be effectively invested in and intensified in terms of granting exploitation privileges to stakeholders using cost-volume-profit analysis in wealth creation to a high degree. Meanwhile, 24.09% of respondents consider it to be moderately effective and 10.90% consider it to be low.

Regarding statement (24), we found that 53.18% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under state and local government control have a high ability to change the community's perception of sports institutions from service management to profit-oriented management by using cost-volume-profit analysis in wealth creation. Meanwhile, 41.36% of respondents consider it to be moderately effective and 5.45% consider it to be low.

With regard to statement (25), we found that 57.27% of the respondents believe that sports facilities, sports units and designated means in sports institutions under the control of state and local governments have media channels that contribute to the promotion of investment projects that ensure profit, using cost-volume-profit analysis in the creation of wealth to a high degree.

Meanwhile, 32.72% of respondents consider them to be moderately effective and 10.00% consider them to be slightly effective.

Regarding statement (26), 60.90% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under the control of state and local governments have a very high potential for profitability if they use the cost-volume-profit approach to wealth creation. Meanwhile, 27.72% of the respondents consider it moderately effective and 11.36% consider it low.

Regarding the statement in No. (27), we found out that 72.27% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under the control of the state and local governments are in line with the current government's strategy of imposing additional sources of income by using the cost-volume-profit approach in wealth creation to a high degree, acknowledging the increasing importance of using modern management techniques. Meanwhile, 18.63% of respondents consider it to be moderately effective and 9.09% consider it to be poorly effective.

Regarding statement (28), 67.27% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under the control of state and local governments are expected to increase the sources of funding by investing in them using the cost-volume-profit approach to

wealth creation to a high degree. Meanwhile, 25.00% of respondents consider it to be moderately effective and 7.72% consider it to be low.

Regarding statement no. (29), we found that 85.90% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under state and local government control, if they use the cost-volume-profit analysis approach in wealth creation, can effectively restore their budget under financial constraints to a high degree. Meanwhile, 8.18% of respondents consider it to be moderately effective and 5.90% consider it to be poorly effective.

With regard to statement (30), 56.36% of the respondents believe that sports facilities, sports units and designated means in sports institutions under the control of state and local governments have a high potential for profitability when granting rights of use to investors. They offer opportunities for additional investments that provide services that contribute to increased profits, customer satisfaction, wealth creation and environmental analysis using the cost-volume-profit approach. Meanwhile, 25.90% of respondents consider it to be moderately effective and 17.72% consider it to be low.

Regarding statement (31), we found that 69.54% of the respondents believe that sports facilities, sports units and designated means in sports institutions under the control of state and local governments have a ready marketing concept for investment and wealth creation using the cost-volume-profit analysis approach to a high degree. They recognise the importance of the relationship between cost, volume and profit. Meanwhile, 18.18% of respondents consider it to be moderately effective and 12.27% consider it to be poorly effective.

With regard to statement (32), 80.45% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under the control of the state and local governments, when granting privileges of use to investors, will receive a quick response from the supervisory authorities to the need for investment and wealth creation using the cost-volume-profit analysis approach to a high degree. Meanwhile, 15.00% of respondents consider it to be moderately effective and 4.54% consider it to be slightly effective.

Regarding statement (33), we found that 82.27% of the respondents believe that sports facilities, sports units and designated funds in sports institutions under the control of state and local governments can achieve a high degree of wealth creation by granting exploitation rights to investors.

This is achieved through the establishment of a commercial consultant position, which highlights the profit potential of their use using the cost-volume-profit analysis approach. Meanwhile, 11.36% of respondents consider it to be moderately effective and 6.36% consider it to be poorly effective.

Therefore, based on the results of statements (S23, S24, S25, S26, S27, S28, S29, S30, S31, S32, S33), it is evident that the calculated value of the F-test is greater than the tabulated value ($k^2t < k^2c$). Therefore, we can conclude that there are statistically significant differences at the level of significance ($0.05 = \alpha$) and degrees of freedom ($dl = 02$).

Through the results and statistical analysis of the axis related to the third hypothesis, it was concluded that investing in sports facilities, sports units and designated means under the control of the state and local government, through granting exploitation privileges to investors, has a positive effectiveness. The planning of wealth creation in Algeria, using the cost-volume-profit analysis approach, receives considerable attention in accounting thinking. It is considered an accounting tool

and has gained wide acceptance in practical application in various fields of wealth planning and decision-making, regardless of the nature of the field, be it sports, cultural or economic.

Investing according to this approach can help to restore the financial balance of sports institutions in the face of financial constraints, and it allows them to open up other avenues for investment in order to provide services that contribute to increased profit and customer satisfaction in wealth creation.

On this basis, we are interested in studying the nature and significance of the break-even analysis method in the field of wealth planning and its application in the sports sector. Relying on this method attracts investors to invest in sports facilities and intensify their use. It has the potential to change society's perception of sports facilities from service-oriented management to profit-oriented management. It therefore focuses on studying the relationship between fixed costs, variable costs and profits.

This analysis provides an entry point to profit planning, which is based on the relationship between costs and revenues. This approach identifies the break-even point, i.e. the point at which total costs are fully covered by sales revenue. Particularly when sports facilities and units have media channels that help to promote profitable investment projects, the use of this approach can help to restore financial equilibrium and enable the provision of services that contribute to increased profits and customer satisfaction in wealth creation.

In order to avoid losses, sports institutions must adapt to the current government strategy of seeking additional sources of income to cover all variable and fixed costs. The break-even point is determined by classifying costs into fixed and variable, taking into account the assumptions on which this analysis is based. It is then determined graphically and mathematically. Cost-volume-profit analysis is defined as "the analysis of sales volume and profit" and aims to determine the sales volume that generates sufficient gross profit to cover fixed costs, or the sales volume that only covers all costs, or the sales volume at which the sports facility neither makes a profit nor incurs a loss.

Investing in sports facilities by granting rights of use to investors has the potential for high profitability using this method.

It therefore requires a classification of costs into fixed and variable. Variable costs are those that change in proportion to changes in sales volume, such as direct labour costs, raw materials used, etc. Fixed costs are those that remain constant over a period of time regardless of the volume of sales. They can be defined as the difference between the total costs of the sports facility and the variable costs over a relatively short period of time. Fixed costs are related to time and not to the volume of sales and include management salaries, property leases, interest on loans, etc. (Aïdi, Abdelkader, 2008, p. 75).

The accounting approach makes several assumptions in order to analyse the relationship between cost, volume and profit and to determine the break-even point. It is assumed that there will be an increase in funding sources through investment in sports facilities and the granting of licences to stakeholders. The main assumption in the accounting model is the linear behaviour of cost and revenue elements, as opposed to the economic model, which uses a curved relationship. Other assumptions are :

1. Knowledge of the revenues that sports facilities can generate, as it is expected that investments in their structures will increase their sources of financing.

2. Stability of sales prices and prices of production factors, considering volume as the main factor influencing costs, sales and profits. This assumption is valid if the sports units have a ready marketing plan for investment and wealth creation, with no significant changes in stocks between the beginning and end of a period.

Regulators should respond quickly to the need for investment and asset creation using this approach. Profits are likely to be enhanced by the appointment of a commercial consultant to highlight the profit potential from the use of sports facilities. This type of analysis provides a more objective framework for assessing risk than the traditional break-even analysis of wealth creation in Algeria.

Based on the results and statistical treatment of both the first and second axes, it was concluded that investment in sports facilities and the granting of exploitation licences contribute to wealth creation in Algeria. The exploitation licences cover all sports facilities and units under the Ministry of Youth and Sports, including sports halls, swimming pools, sports complexes and all facilities involved in sports activities.

Conclusion

It can be concluded from the above that investment in sports facilities and units, together with the provision of specific resources to stakeholders through the granting of exploitation licences, contributes to growth and wealth creation in Algeria. State sports institutions and local authorities are responsible for ensuring good alignment and coordination between their structures, core strategies and culture. Investment in sport has the potential to develop the sport sector, as the Algerian government has the economic capacity to develop sport and its associated institutions. However, these state and local sports institutions face several economic obstacles. They are aware of sports marketing and the important role it plays in establishing investment institutions.

The success of sports facilities and units generally depends on their operational planning in various marketing, production and financial functions. This enables them to reduce costs and increase revenues, thereby generating profits and achieving favourable results. The provision and effective use of resources and facilities is one of the factors influencing the progress and development of Algeria. It has an impact on investment in the development of the potential of individuals and communities, particularly in the field of physical and sporting activities. The different types of resources have a significant impact on the success of these activities and the achievement of their objectives.

The aim of any work, intellectual effort or scientific research is to draw conclusions that other researchers can rely on and use as a reference or starting point for their studies, in order to enrich their research with our information and benefit from it, even if only to a small extent, within the limits of the research sample and the data collection tools used. On the basis of the research objectives and after reviewing the results recorded and obtained, the following has emerged:

- Investments in sports facilities and units, within the framework of the granting of exploitation licences, contribute to

"Balancing profit increase and customer satisfaction - using operational planning - using the cost-volume-profit analysis method" to create wealth in Algeria.

- Financial or material support from economic institutions to sports organisations is not enough to promote sport, unless the latter are based on scientific methods with strategic dimensions in their relations with stakeholders.

- The licensing authority should take into account the users working in the public sports facilities and units when granting the exploitation licence.
- The grantor of the licence has the right to use the sports facilities and the areas, structures, units, equipment and buildings belonging to them.
- The Supervisory Authority should cease to pay salaries and allowances to employees of sports facilities and units when the right of exploitation is granted to stakeholders.
- The supervising authority should consider selling its sports facilities and granting the right to use them to stakeholders in order to generate wealth.
- Sports clubs should grant stakeholders the right to use the sports facilities they own, including stadiums, sports equipment, swimming pools, etc.
- Utilisation of players in advertising for any product, with a percentage going to the sports facility.
- The organisation of friendly matches and tournaments, the commercial exploitation of the facilities and the organisation of artistic events, sports activities or similar activities can also generate income, with a percentage going to the player if he is a star and earns a large amount.
- Privatisation of sports facilities, units and clubs as a whole and strong involvement of the private sector to create wealth.
- Highlighting the positive and negative aspects of businessmen funding sports clubs.
- Developing a set of suggestions and procedures that sports facilities, units, clubs and institutions can work on to clarify the positives and negatives of funding by businessmen or granting it to stakeholders within the framework of granting licences to achieve the set objectives for both parties.

The reference list

1. Ibrahim, M. A., & Shafie, H. A. (2003). *Encyclopedia of Sport Management (Vol. 3): Organisation in Sports*. Dar Al-Wafa for Printing and Publishing, Alexandria, Egypt.
2. Abdel-Al, A. R. (1982). *Contemporary introduction to managerial accounting*. Dar Al-Jami'a, Beirut, Lebanon.
3. Nait, I. M. (2012). *Financing mechanisms for sports facilities and their monitoring: A descriptive study of a group of Algerian sports facilities*. Master's thesis in Theory and Methodology of Physical Education and Sports, Institute of Physical Education and Sports, University of Algiers 3.
4. Decree no. 91-419 of 2 November 1991 on the transfer of sports facilities in Algeria.
5. Abdel-Ghaffar, H. (1991). *Organisational behaviour and human resource management*. Dar Al-Jami'a, Beirut.
6. Nimeh, I. M. (1998). *Theory of Financial Accounting*. Dar Al-Nahda Al-Arabiya, Cairo, Egypt.
7. Shafie, H. A. (2001). *Scientific Encyclopedia of Sports Economics: Administrative and Legal Privatisation in Physical Education and Sports*. Cairo, Egypt.
8. Shafie, H. A. (2001). *Scientific Encyclopedia of Management and Philosophy of Physical Education and Sports: Goal-oriented management, organisation, leadership and public relations in physical education*. Al-Eshaa Technical Publishing House, Part Four, Cairo, Egypt.
9. Ibrahim, M. A. (2000). *Management and organisation in physical education*. Dar Al-Fikr for Printing and Publishing, Amman, Jordan.
10. Aldalouni, M. A. (2002). *Institutional work*. Ibn Hazm Publishing, Printing and Distribution House, Lebanon.
11. Hassanein, M. S. (2013). *Sports Economics*. Kitab Centre for Publishing, Cairo, Egypt.

12. El-Hanawi, M. S., Mustafa, N. F., & Gharib, R. Z. (2001). *Fundamentals of financial management*. Dar Al-Jami'a Publishing House, Egypt.
13. El-Attar, M. S., Beshady, M. S., & Eid, H. Z. (1997). *Financial accounting*. Al-Maktaba Al-Akadeemia, Egypt.
14. Al-Tawi, S. (1980). *Principles of general management*. Dar Al-Fikr Al-Arabi, Cairo.
15. Ben Habib, A. R. (2002). *Economics and Management of Institutions*. Diwan Al-Matboua Al-Jameia, Algeria.
16. Al-Rawashdeh, A. Z. (2008). *Globalisation and Society*. Dar Al-Hamid for Publishing and Distribution, Jordan.
17. Ghanem, O. M. (2006). *General Principles and Foundations*. Dar Al-Safa for Publishing and Distribution, Amman, Jordan.
18. Ayyadi, A. (2008). *The role and importance of accounting information system in financial decision making*. Master's thesis in Management Sciences, University of Chlef, Algeria.
19. Hamid, O. A. (2007). *Professional football contracts*. Egyptian Library, Egypt.
20. Norbert GUEDJ, *Corporate Finance*, Éditions d'Organisation, 2nd edition, 2000.
21. Meenaghan, T., *Sponsorship and Advertising: A Comparison of Consumer Perception*, *Psychology & Marketing*, vol. 18(2), 2006.
22. Mahn, E. John, *The Techniques and Application of Profit Planning Managerial Planning*, November 1975.
23. Kerr, G. Jean, *Three Concepts of Business Income from an Income Approach to Accounting Theory*, 1971.
24. Wally, B. H., *Profit Planning Handbook*, Business Book Limited Communications Europe, London, 1978.
25. Yalouni, N., *The Cultural and Philosophical Dimension of Sport*, Grice, 1998.