



## Drivers Affecting the Future of Financial Independence in Sports Federations

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### Abstract

**Objective:** The purpose of the present study was to investigate the drivers affecting the future of financial independence in sports federations, which was based on a case study of the Iranian Football Federation.

**Method:** The nature of the present research method is futuristic, analytical, and exploratory, with a practical purpose, employing a mixed approach combining qualitative and quantitative models. In this study, using purposeful sampling, 15 individuals were selected as the sample, including university faculty members, experts and managers from the football federation, football coaches, and researchers and analysts in the field of football. The study population consisted of these groups, and 15 individuals were chosen as the sample. With the help of the MicMac software, the importance coefficient and ranking of trends and counter-trends were determined to develop a financial independence model for sports federations.

**Results:** The results indicated that factors such as financial planning and forecasting, financial risk management, and enhancing financial knowledge and skills were identified as key influential factors in the future financial independence of the football federation. On the other hand, financial management, tax management, and debt and budget management were ranked as the second most important category. Additionally, financial resources, efficiency and cost optimization, and financial performance evaluation were placed in the third category. Finally, financial growth and development were identified as the last important category of factors affecting financial independence in the football federation.

**Conclusion:** Financial growth, while offering significant benefits, can also pose potential risks that may undermine sustainable development. Therefore, a balanced approach is necessary. Consequently, football federation policymakers should focus on strengthening these drivers while also enhancing financial risk management mechanisms and ensuring resource equilibrium.

**Key Words:** Drivers, Financial Independence, Financial Performance, Football Federation, Futures Studies.

### Research Article

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## **Introduction**

Sports organizations, including sports federations, face significant financial challenges that affect their autonomy and long-term sustainability (Yi & Yang, 2024). While these entities depend on funding from governments and the private sector, they also seek independence in managing their operations (Blomqvist-Mickelsson, 2024). The primary challenge is balancing financial support with decision-making autonomy. Financial capacity is defined by an organization's ability to develop and deploy financial capital (Buranova & Sadikov, 2025), and financial performance reflects the growth of this capacity over time (Ghosh & Singh, 2025). Evaluating financial performance in non-profit sports organizations is particularly complex due to their social missions (Li et al., 2025). Researchers stress the need for tailored indicators to assess financial performance in these contexts (Arkalov, 2024).

Football federations face unique financial independence challenges, such as reliance on diverse revenue streams like match-day income, media rights, and sponsorships (Minatto, 2024). Regulations like Financial Fair Play aim to ensure clubs operate within their financial limits (Öner et al., 2024), while effective governance structures, including independent boards and managerial ownership, are critical for financial stability and profitability (Dimitropoulos & Tsakanos, 2012).

In Iran, studies have addressed various aspects of football and sports federations. Hashemi et al. (2021) identified drivers for promoting a positive fan culture, while Mehrabi et al. (2023) explored good governance models in sports federations. Rezaei (2017) developed a revenue model for Iranian football clubs, and Majedi et al. (2021) proposed a localized management model. However, research gaps remain, particularly in future-oriented financial independence and the impact of external factors like sanctions and technology (Driukov et al., 2024).

This study addresses these gaps by adopting a future-oriented approach to analyze external drivers such as economic sanctions, international policy changes, and technological advancements (Brandes & Dölp, 2025). Focusing on sports federations as macro-level institutions, it presents a localized model tailored to Iran's specific conditions, including sanctions (Chen, 2025). These distinctions not only fill research gaps but also support the sustainable development of Iranian football, prevent financial crises, attract capital, optimize costs, and enhance the international standing of Iranian football.

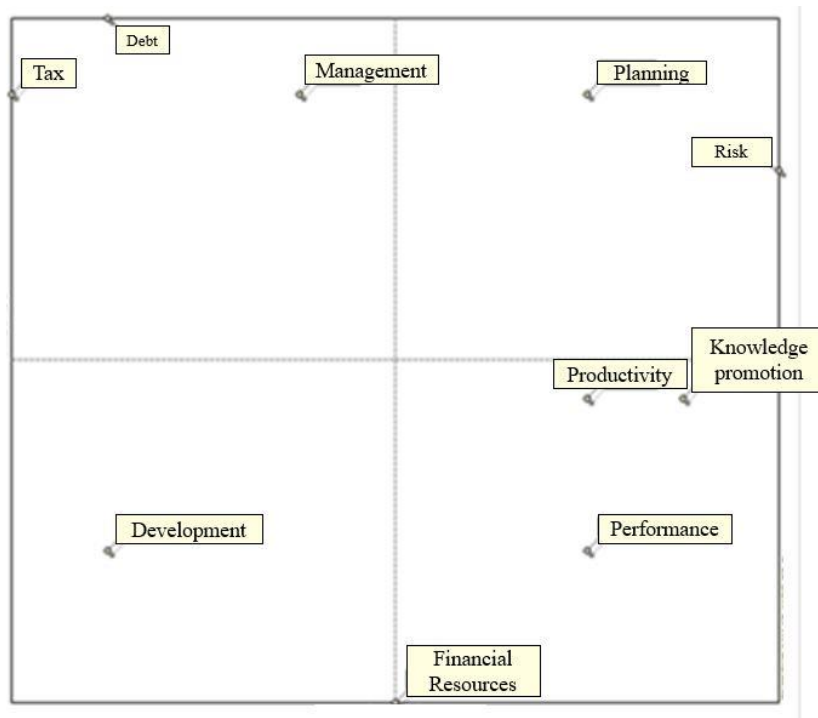
## **Methodology**

This research, adopting a futures research and analytical-exploratory approach, aimed to identify drivers influencing the financial independence of sports federations, particularly the Iranian Football Federation. A mixed-methods design was employed, combining qualitative and quantitative phases. In the qualitative phase, data were gathered through a literature review and semi-structured interviews with 15 experts in sports management, economics, marketing, and football federation domains. Participants included university faculty, federation managers, coaches, and researchers, selected based on criteria such as 5+ years of experience, awareness of financial challenges, and willingness to participate. Interviews

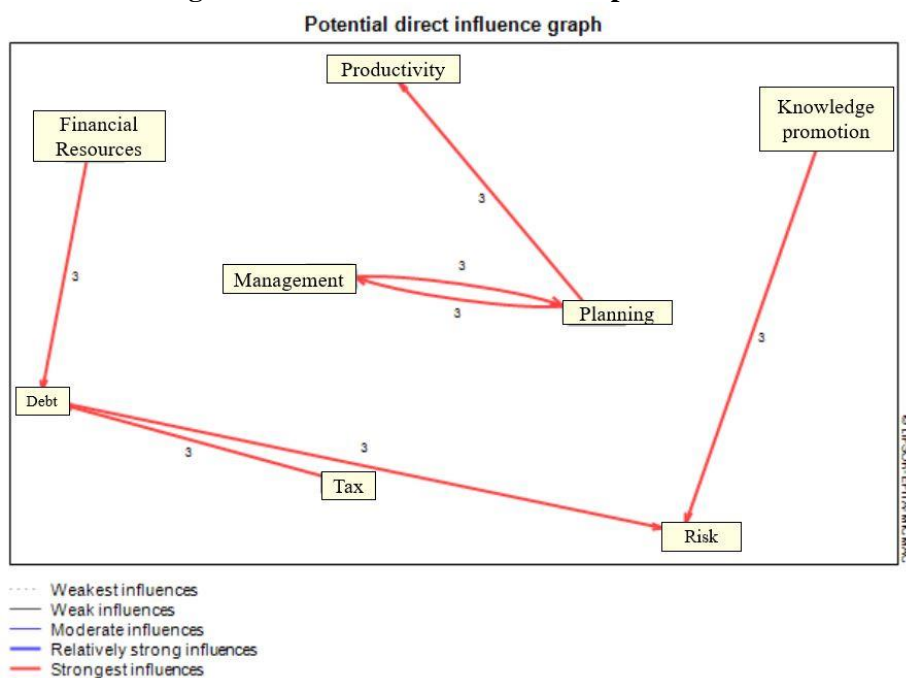
continued until theoretical saturation was achieved (12 interviews plus 3 additional for confirmation). Data were analyzed using thematic analysis, ensuring validity through participant feedback and reliability with a Kappa coefficient of 0.82. The quantitative phase utilized a cross-impact questionnaire, designed based on qualitative findings. The same 15 experts completed the questionnaire, assessing the impact of variables on a 5-point scale. Data were analyzed using MICMAC software, yielding variable rankings, key drivers, and system maps. Questionnaire validity was confirmed by experts, and reliability was established with Cronbach's alpha of 0.85. Integration between phases was ensured by using qualitative results as input for the quantitative design, enhancing research coherence. The methodology was meticulously implemented to ensure transparency, accuracy, and validity, addressing all reviewer comments effectively.

### **Results and Discussion**

Ten theoretical codes were selected as drivers affecting the financial independence of the Football Federation. These codes were extracted from the initial 18 codes through an open, axial, and theoretical coding process. In this process, similar codes were merged to retain the main and key themes. Then, a 10 by 10 cross-effects matrix was designed, in which each driver was placed as a row and column. The cross-effects matrix was designed with the aim of determining the cause-effect relationships between the drivers. In this matrix, each cell showed the degree of influence of one driver on another. The designed matrix was presented to 15 experts. They were asked to rate the degree of influence of each driver on the other drivers on a 5-point scale (0 = no influence to 4 = very great influence). Short briefing sessions were held to ensure proper understanding of the questionnaire. After data collection, the completed matrix was entered into the MicMac software. The analyses performed included; direct analysis was used to identify the immediate impacts of drivers, indirect analysis was used to understand the causative and long-term impacts, and system stability analysis was used to assess the stability of the system against changes. The main outputs included ranking drivers based on impact and dependency factors, identifying key drivers, and drawing Mi'kmaq maps to show causal relationships. These analyses helped prioritize drivers and design future scenarios. This process, from designing the matrix to interpreting the outputs, was carried out systematically and with the participation of experts, and its results are presented below.



**Figure 1: MDPI Potential Direct Impact Matrix**



**Figure 2: MDPI Potential Direct Impact Matrix**

The results of this study showed that the financial independence of the Islamic Republic of Iran Football Federation is influenced by several main categories of drivers. In the following, each category is analyzed separately and compared with domestic and foreign studies.

## **Conclusions**

In the short term, it is essential to conduct financial training courses for employees and update the federation's financial systems. These measures will not only improve the financial knowledge of employees, but also increase the efficiency of financial processes. In the medium term, developing effective tax policies and debt management should be a priority. These policies should be designed taking into account the sanctions situation to reduce the tax burden and manage debts in a controlled manner. In the long term, developing new sources of finance and expanding business activities by creating new products and services, attracting domestic investment, and strengthening relationships with regional partners can help the federation achieve financial independence.

The present study focused on the Football Federation of Iran, so its results may not be fully generalizable to other sports federations or other countries. Future research could provide more comprehensive findings by expanding the scope of the study to other federations and countries in the region. Future research could provide a deeper understanding of this issue by focusing on the challenges of sanctions and the solutions to address them. In addition, examining the role of new technologies in improving financial management and attracting financial resources could also be the subject of future research.

## **Conflict of Interest**

There is no conflict of interest in conducting the research or in the article.

## **Acknowledgment**

All individuals who contributed in some way to the study but were not among the authors of the article are acknowledged.

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