

**COURSE DATA****DATA SUBJECT****Code:** 43918**Name:** Legal framework, accounting and financial management in physical activity and sports institutions**Cycle:** Master's Degree**ECTS Credits:** 7**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
2179 - Master's Degree in Physical Activity and Sport Management	Facultat de Ciències de l'Activitat Física i Esports	1	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
2179 - Master's Degree in Physical Activity and Sport Management	Legal framework, accounting and financial management in physical activity and sports institutions	COMPULSORY

COORDINATION

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SUMMARY

This is a compulsory subject worth 7 ECTS credits. It is taught during the second semester. The aim is for students to acquire the knowledge and skills needed to understand, interpret, and assess, at a managerial level, both the legal framework in which they must operate and the economic and financial aspects related to sport. The course will provide in-depth knowledge of legal regulations, with a particular focus on the responsibilities of sports managers, while also analyzing available sources of funding and evaluating economic impact studies in the field of sport.

PREVIOUS KNOWLEDGE**RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS



COMPETENCES / LEARNING OUTCOMES

2179 - Master's Degree in Physical Activity and Sport Management

Analizar, planificar y evaluar los distintos aspectos económico-financieros de los diferentes tipos de organizaciones de la actividad física y del deporte.

Analizar y aplicar la contabilidad y sus aspectos legales y administrativos a las entidades deportivas.

Analizar y aplicar los modelos de gestión directa, indirecta y mixta, más actuales de organización y dirección de eventos y competiciones deportivas.

Conocer, comprender y aplicar el proceso de investigación a un proyecto concreto.

Conocer, comprender y aplicar los tipos de diseño, instrumentos y análisis de datos adaptados al ámbito de la gestión de la actividad física y el deporte.

Conocer la estructura de los distintos documentos científicos y el tipo de redacción correspondiente.

Conocer las competencias y la responsabilidad legal de los gestores deportivos.

Conocer y actuar dentro de los principios éticos y deontológicos necesarios para el correcto ejercicio profesional así como de responsabilidad en las actuaciones.

Desarrollar hábitos de excelencia, calidad y profesionalidad.

Desarrollar la autonomía e iniciativa necesaria y la creatividad suficiente para un adecuado ejercicio profesional.

Desarrollar la capacidad de adaptación a nuevas situaciones así como de un aprendizaje constante autónomo y diversificado.

Desarrollar la capacidad de análisis, de toma de decisiones y de resolver problemas de forma eficiente.

Facilitar la transferencia de conocimientos teóricos a la práctica profesional de la gestión el deporte.

Fomentar entre los estudiantes la aplicación de los métodos de investigación a la gestión del deporte.

Fomentar la igualdad entre hombres y mujeres a través de la gestión y organización de la actividad físico-deportiva.

Identificar y conocer los elementos económicos y las fuentes de financiación de las organizaciones públicas y privadas.

Organizar, dirigir, planificar y evaluar en cualquier situación de forma eficiente.

Saber hacer una evaluación económica de los distintos elementos deportivos.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.



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Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

Students should demonstrate self-directed learning skills for continued academic growth.

DESCRIPTION OF CONTENTS

- **Legal Framework in Physical Activity and Sport Organizations**
 This course aims for students to become familiar with the various laws and regulations that affect the management of different sports organizations and entities. The content is organized into the following thematic blocks:
 1. National, regional, and local sports legislation.
 2. Legal liability in sport.

- **Financial and Accounting Management in Physical Activity and Sport Entities**
 This course aims for students to understand the sources of funding for physical activity and sport, as well as the basics of financial and accounting management. Students will learn how to prepare budgets for sports activities, understand the structure of the general accounting plan, and evaluate the economic impact of sport. The content is organized into the following thematic blocks:
 1. Sources of funding in sport.
 2. Basics of accounting and cost control.
 3. Economic analysis of sport.

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	46,00
Total hours	46,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00



Individual or group project	0,00
Independent study and work	50,00
Preparation of lessons	15,00
Preparation for assessment activities	25,00
Resolution of case studies	0,00
Total hours	90,00

TEACHING METHODOLOGY

- In-person and online lectures delivered by the teaching staff (theoretical classes).
- Small-group discussions among students, with or without the involvement of the teaching staff (usually in seminars).
- Individual study time, either autonomous or supervised (typically for preparing assignments or assessments).
- Presentation of assignments.
- Individual tutoring sessions (usually held during seminars).

EVALUATION

- Examination of the contents of the theoretical and practical classes. Maximum value: 70% of the final grade.
- Performance of a practical case study in groups or individually to assess the degree of mastery of the competences. Maximum value: 30% of the final grade.

Students are reminded that the literal copying, in whole or in part, of other people's works, presenting them as their own, will be considered unacceptable conduct in the academic environment. On the other hand, and according to the Law of Intellectual Property, total or partial reproductions of other people's works are usually forbidden, and non-compliance may lead to the corresponding criminal offences.

REFERENCES

Calabuig, F; Núñez, J; Prado, V; Añó, V. (2014). Effect of price increases on future intentions of sport consumers. *Journal of Business Research*. 67 - 5, 729 - 733.

European Commission, Directorate-General Education and Culture. (2012). *Study on the contribution of sport to economic growth and employment in the EU: Final report*. European Union.



HEINEMAN, K. (1998). Introducción a la Economía del Deporte. Barcelona: Paidotribo.

LEY 39/2022, de 30 de diciembre, del Deporte.

LEY 2/2011, de 22 de marzo, de la Generalitat, del Deporte y la Actividad Física de la Comunitat Valenciana.

LEY 2/2022, de 22 de julio, de ordenación del ejercicio de las profesiones del deporte y la actividad física en la Comunidad Valenciana.

Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad. <https://www.boe.es/eli/es/rd/2007/11/16/1514/con>

ADDITIONAL REFERENCES:

Burillo, P., García-Unanue, J., Pérez-González, B. y Sánchez-Sánchez, J. (2013) Reinventado la Economía del Deporte. Madrid: UCJC.

Calabuig, F., Molinos, M. y Sala, R. (2012). Economía del deporte en tiempos de crisis. Valencia: Diazotec.

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Parra, D. Añó, V. Calabuig, F. Ayora, D (2016). Percepción de los residentes sobre el legado de la America's Cup. *Revista Cuadernos de Psicología del Deporte* Volumen: 16 Número: 1.

Wayne, L. y De León-Ledesma, J. (2010). Contabilidad para no contables. Madrid: Pirámide.

Waitt, G. (2003). Social impacts of the Sydney Olympics. *Annals of Tourism Research*, 30(1), 194-215.

Zhou, J. Y., & Ap, J. (2009). Residents' perceptions towards the impacts of the Beijing 2008 Olympic Games. *Journal of Travel Research*, 48(1), 78-91.