

Article

Scientific production on accounting strategies for the management of sporting events: Bibliometric analysis of the last 20 years

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Abstract: The aim of this study was to analyze scientific production on accounting strategies for the management of sporting events over the last 20 years. The methodology used was mixed, combining the quantitative perspective of bibliometric analysis and the qualitative perspective of the case study, to deepen the analysis of the data set. Using bibliometrics, the number of scientific papers on this topic was quantified. For the study, 853 papers from Scopus and Google Scholar were considered that met the inclusion criteria in terms of relevance and keywords in English (accounting strategies, financial strategies and sporting events). Between 2021 and 2024, scientific production increased significantly ($n = 376$; 44.1%), with the United States being the largest contributor, with 21.7%. In addition, Plos One was the most important source, with 22 publications. The most cited author was Crawford (333 citations). Most of the publications (81%) were scientific articles, with 37% focused on medicine and 12% focused on social sciences. It is concluded that the literature on accounting strategies for sport event management has been the subject of research, with a wide variety of authors, topics, countries, and resources in general. Thus, financial planning, cost control, proper revenue recognition, tax compliance, all these strategies enable the organization of a sporting event to be profitable, efficient and sustainable. As a result, there is a complete picture of the global influence, perception and importance of research on this topic, which lays the groundwork for future research in this field. The value of the research lies in its ability to provide evidence-based solutions to improve the financial efficiency and sustainability of sporting events.

Keywords: accounting; bibliometrics; finance; sporting events; strategies

1. Introduction

Strategies are instruments that allow the formulation of an organization's course of action; it is the result of deliberation and planning that results in short, medium and long-term goals that will help the company in its financial stability to compete in the external market (Grossi et al., 2022; Haro et al., 2024). In that vein, the purpose of management strategies is to prepare clubs for the future, enabling them to adapt to various social, political, economic and technological changes; to achieve set goals; to ensure the continued success of the company in the market; and to provide excellent customer service (Won and Chiu, 2020).

In that order of ideas, sport event management involves a series of financial challenges that require efficient resource management and adequate strategic planning (Dickson et al., 2024). According to Hu et al. (2024), the correct application of accounting strategies allows organizers of sporting events to optimize their revenues and control their costs, resulting in greater financial sustainability of the event. Consequently, the proper use of accounting tools not only facilitates decision making, but also ensures compliance with tax regulations and transparency to sponsors and regulators (Becker et al., 2022; Hasan and Al-Najjar, 2024).

Moreover, accounting strategies in sport event management range from budget planning to post-event profitability analysis (Xiao, 2024). As Tettamanzi et al. (2024) point out, the key to financial success in sporting events lies in the ability of managers to forecast and control cash flows, identifying areas of opportunity and financial risks. This approach allows maximizing revenues from sponsorship, ticket sales and merchandising, while efficiently managing operating costs associated with logistics, personnel and temporary infrastructure (Manit et al., 2024).

Therefore, economic-financial management considers the necessary steps to manage money, develop budgets, plan activities, create rules, monitor and establish effective control (Zumba et al., 2023). Consequently, securing the organization's supra-objectives is the basis of the organization's objectives. Thus, the organization's strategy is determined by economic-financial management, since the availability of capital establishes the success or failure of the intended purpose (Márquez, 2021).

Likewise, there is a growing trend of watching live sporting events on television and digital platforms from any location or device, and the sports industry is one of the most lucrative and popular in the world (Sierra et al., 2021). Therefore, to carry out such a sporting presence-complete with a wide range of events and rigorous international competitions-requires adequate infrastructure and organizational machinery for successful activities (Byers et al., 2020; Yoshida et al., 2024).

Thus, timely and adequate accounting planning of major internally generated activities to meet organizational aims and objectives is essential for sport event management (Huang et al., 2023; Parra-Camacho et al., 2020). Therefore, economic management includes the functions, structure, duties, methods, processes and resources needed to formulate and implement economic policy (Becerra et al., 2023). These actions are a component of management, and an efficient organization is a prerequisite for effective administration (González et al., 2022).

In this sense, in the last decade there has been an increase in the number of research studies on accounting strategies for the management of sporting events (Padilla et al., 2023). Therefore, based on the review of the existing literature, we seek to know the conceptual framework that supports the use of financial strategies in the management of sporting events (Sanabria-Navarro et al., 2023). The objective of bibliometric research is to analyze books, articles and other types of written works to establish which publications are the most significant and to track the expansion of human knowledge (Caló, 2022; Leyva et al., 2022).

Therefore, for databases to effectively serve the study of the historical context it is crucial to have a reliable means of data collection (Sanz, 2022). This requires the use of bibliometric indicators, which are a set of measures to quantify the amount of

material written on a given topic or set of related topics (García-Villar and García-Santos, 2021; Llerena and Arévalo, 2021).

Similarly, a bibliometric framework is necessary for the collection of information on accounting strategies for sport event management. In each phase of the review, the year of publication, country of origin, subject matter, file types, affiliations, sources and authors will be considered. Thus, the objective of the proposed study is to analyze the scientific production on accounting strategies for the management of sporting events over the last 20 years.

The following study provides significant value by addressing the need to optimize financial resources through accounting practices. Providing sport event organizers with practical tools to make more informed decisions and ensure the economic viability of their projects, which improves the competitiveness of the sector and generates confidence among investors and sponsors. In contrast to existing literature, the relevance of economic sustainability, profitability and financial transparency have been highlighted as key factors for success. However, there is a significant gap in the specific application of accounting strategies, such as cost analysis, budget planning and cash flow management, which allow organizers to more accurately assess the economic impact of their decisions.

2. Materials and methods

The study had a mixed approach, first a bibliometric analysis was performed, which is a quantitative technique used to evaluate and analyze the scientific and academic production in a specific discipline or topic (Bagur-Pons et al., 2021). In addition, to complement the study, a case study (qualitative) was conducted, oriented to investigate in detail and in depth one or several representative publications within the current data set, related to accounting strategies for the management of sporting events (Acosta, 2023). This method can be used to explore in detail how a specific article has influenced the field, how it has been cited, or how it has been interpreted in different contexts.

On the other hand, bibliometric data processing involves the use of statistical techniques and computational tools to analyze the scientific production of a discipline or area of knowledge (Salinas and García, 2022). Its objective is to identify trends, publication patterns, relationships between authors, institutions, journals, and countries, among other aspects (García-Villar and García-Santos, 2021). To carry out a bibliometric analysis, several phases are followed that may include data collection, filtering, analysis, and visualization (Passas, 2024).

In this case, Scopus and Google Scholar are the databases chosen, however, it is important to verify that they are adequate for the area of research, since they cover a wide range of scientific disciplines. For this reason, it is essential to establish a set of precise keywords that represent the topic of study (Reina-Guaña, 2024). Thus, to delimit the field of study, academic papers were selected using the following Boolean search terms: Accounting and strategies, financial and strategies and sports and events. At the end of the data collection, filtering and selection process, 853 papers were chosen for analysis. In addition, the dataset did not include any publication that did not meet the following criteria: (1) study conducted before 2004 or after 2024; (2)

publications that were identical to each other; and (3) research that had nothing to do with the present research.

On the other hand, to understand the global trends in scientific production on accounting strategies in sport event management, 853 publications were reviewed. For this purpose, the following bibliometric indicators were considered: year of publication, authors, sources or journals, country of origin, type of file, academic field and institutional affiliations (Florez-Fernández and Aguilera-Eguía, 2020). In addition, for the processing of the selected data, Excel was used in information analysis focusing on descriptive statistics and count data. In the literature analysis of the case study, an information card was used to systematically examine the content of the texts, identifying patterns, recurrent themes, and meanings within the selected publications. While VOSviewer v1.6.19 was used to create keyword co-occurrence analysis maps.

3. Results and discussion

This bibliometric analysis focused on research papers published in journals or sources between 2004 and 2024. A total of 853 academic papers on accounting strategies for sport event management were selected for this study. Accordingly, the most recent publications from around the world that are part of the Scopus and Google Scholar index are shown in **Figure 1**. The data show that 376 academic papers were published between 2021 and 2024, representing an annual publication rate of 44.1%.

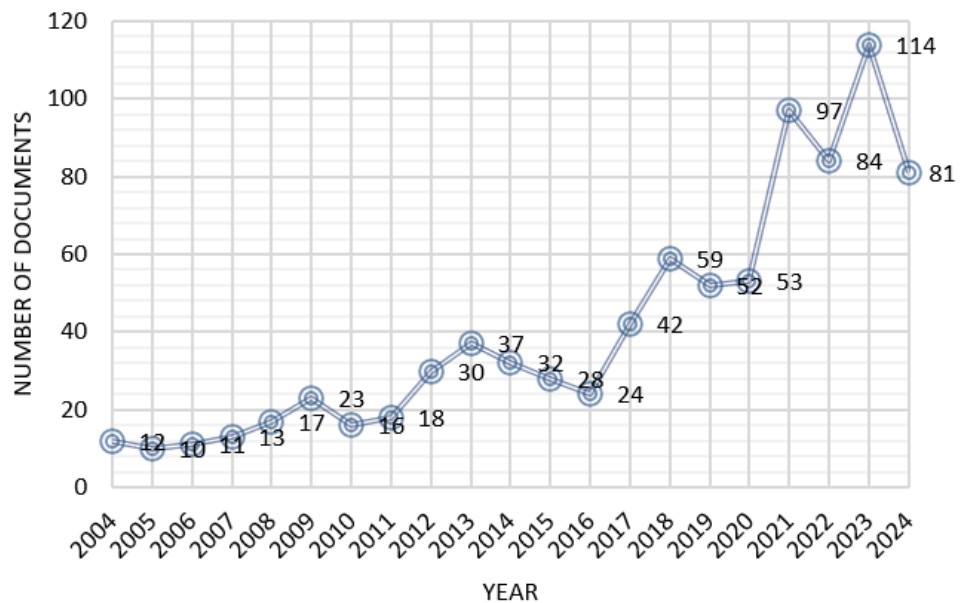


Figure 1. Documents published by year.

Academic articles were published in ninety-three different countries. The United States is the country with the most research among the top ten in scientific production, with 260 studies (21.7%), as shown in **Figure 2**. The United Kingdom is in second place, with 108 (9%), and Australia in third place, with 93 (7.8%). Furthermore, of the three languages most used for academic writing, 93.1% was published in English, 5.7% in Spanish and 1.2% in Portuguese.

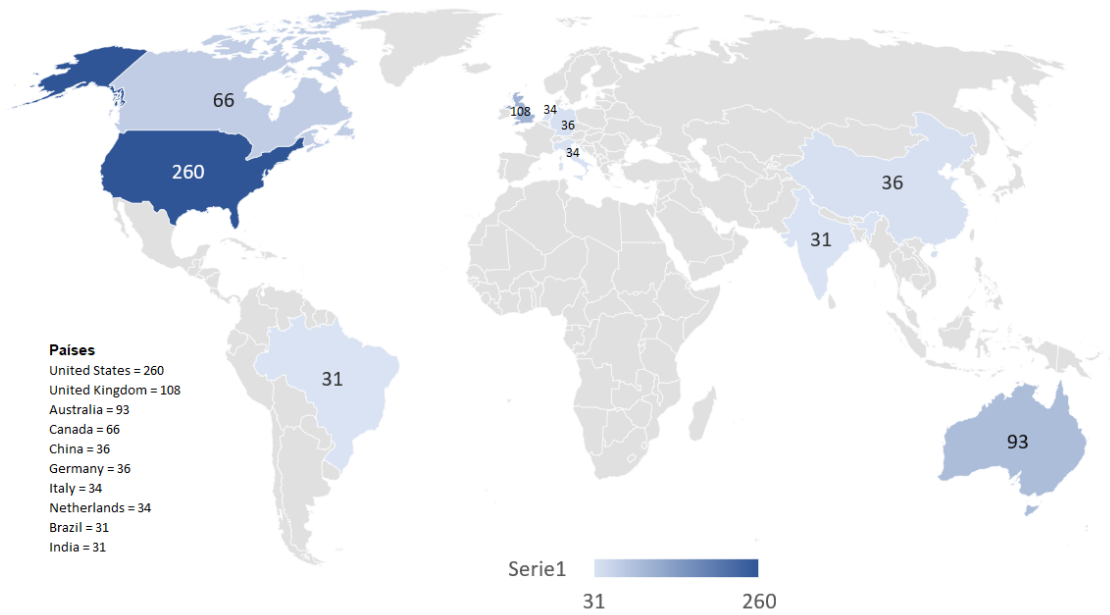


Figure 2. Publication of documents by country.

One hundred and seventeen academic sources were reviewed to complete this evaluation. After investigating the most prominent publications in this field, a ranking of the ten most cited journals was developed (**Table 1**). First, the top journals in terms of article production were Plos One (22 publications) and International Journal of Environmental Research and Public Health (17 publications). With an impact factor of 1306 and 569 citations of articles published during the study period, Nutrients was the most referenced journal. In addition, most of the journals stand out in the Q1 quartile. Similarly, the highest H-index was achieved by the American Journal of Preventive Medicine with a weighting of 251.

Table 1. Publication of documents by source or journal.

Source or Journal	Number of documents	Citations	Impact Factor	Quartile	H-index	Country
Plos One	22	424	1.084	Q1	435	United States
International Journal of Environmental Research and Public Health	17	180	1.077	Q2	198	Switzerland
BMC Public Health	13	202	1.386	Q1	197	United Kingdom
American Journal of Health Promotion	11	404	0.968	Q1	100	United States
American Journal of Preventive Medicine	11	435	1.489	Q1	251	United States
BMC Health Services Research	9	115	1.177	Q1	151	United Kingdom
Disability and Rehabilitation	7	91	1.194	Q1	133	Switzerland
Frontiers in Public Health	7	57	0.938	Q1	101	Switzerland
International Journal of Behavioral Nutrition and Physical Activity	7	360	2.311	Q1	151	Switzerland
Nutrients	7	569	1.306	Q1	209	Switzerland
Sustainability Switzerland	7	40	1.086	Q1	169	Switzerland
BMJ Open	6	52	0.895	Q1	160	Reino Unido
BMC Geriatrics	5	42	1.320	Q1	100	Reino Unido

Academics from more than 149 different universities collaborated in the writing of the 853 academic papers. **Figure 3** shows the universities with the highest number of academic publications throughout the research period. Among them are: The University of Sydney (19), University of Toronto (13) and University of Pennsylvania (12).

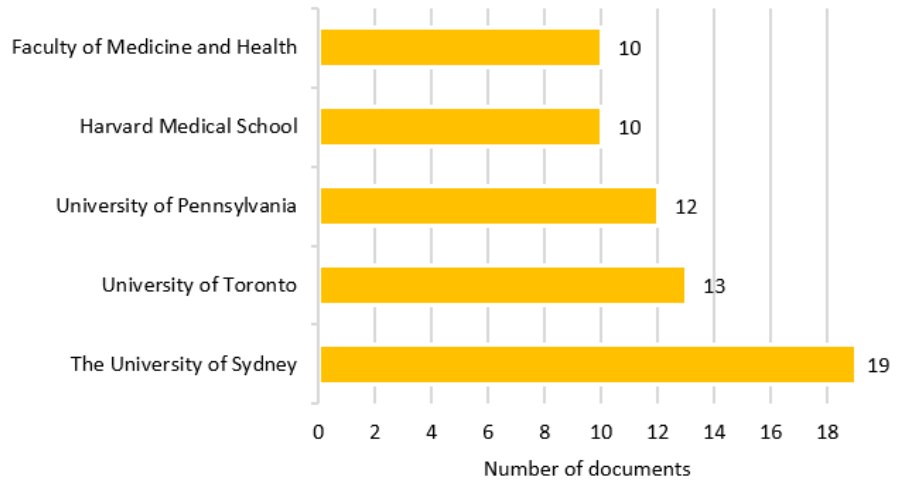


Figure 3. Documents published by institution.

The academic journals chosen included papers by 147 different authors. **Table 2** shows that, of all the authors, Crawford, D. received the most citations, with a total of 333. In second place was Ball ($n = 4$ publications; 266 citations), followed by Allender ($n = 3$ publications; 212 citations) and Finkelstein ($n = 7$ publications; 153 citations).

Table 2. Published papers by author.

By author	Number	Total citations	By author	Number	Total citations
Finkelstein, E. A.	7	153	Volpp, K. G.	4	43
Zhu, J.	6	51	Allender, S.	3	212
Ball, K.	4	266	Campbell, K. L.	3	32
Bilger, M.	4	55	Caperchione, C. M.	3	32
Bottorff, J. L.	4	39	Coratti, S.	3	8
Crawford, D.	4	333	Ellard, S. L.	3	32
Kampouridis, M.	4	94	Fanaroff, A. C.	3	8
Patel, M. S.	4	48	Farraday, D.	3	8

Figure 4 shows a review of studies on accounting strategies for sport event management from 2004 to 2024. Most of the most recent data on this topic comes from the field of medicine (37%) and social sciences (12%). Furthermore, classified by type of document, 81% of the production consists of scientific articles, 13% of book chapters and 5% of books.

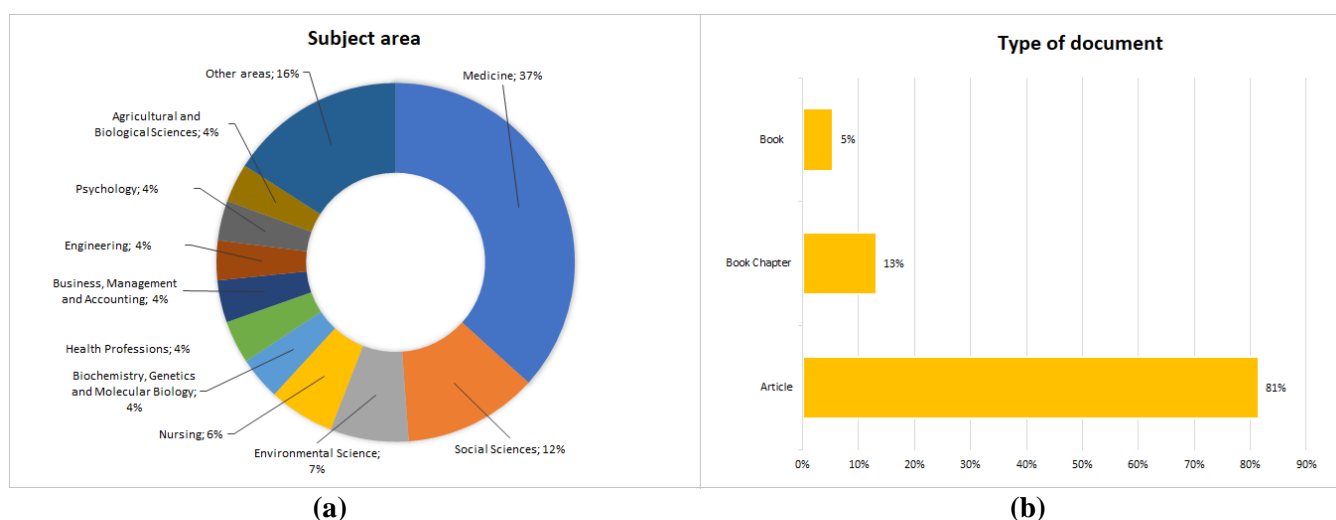


Figure 4. Publication of documents by subject area and type. **(a)** Subject area; **(b)** type of document.

On the other hand, Visual Object Sense (VOSviewer) facilitates the visualization of groups of similar terms using a color code to show the level of relationship between certain phrases. **Figure 5** shows the word counts of the analyzed publications, including their titles, abstracts and keyword lists.

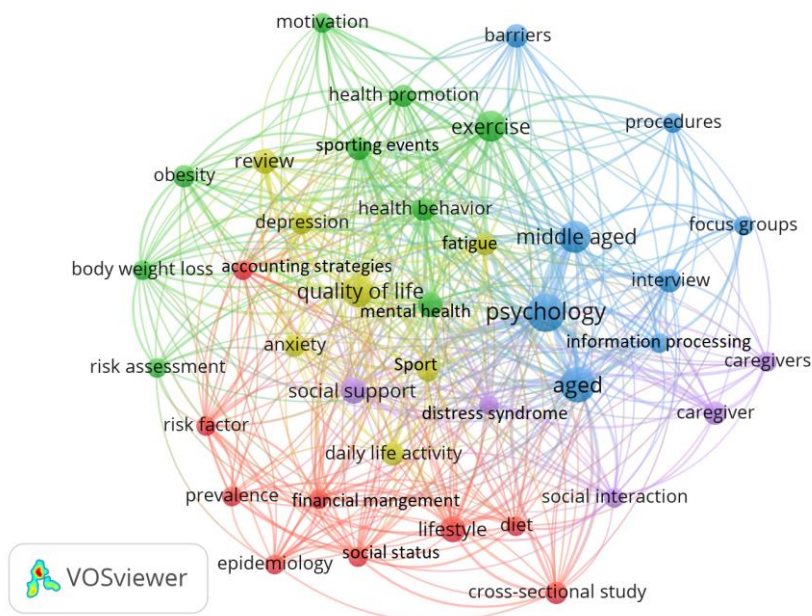


Figure 5. Keyword co-occurrence map.

Red cluster. “Financial management” ($n = 43$ occurrences), clusters the following words: risk factor, prevalence, social status, cross-sectional study, accounting strategies, epidemiology, lifestyle, diet.

Green cluster. “exercise” ($n = 35$ occurrences), groups the following words: obesity, risk assessment, body weight loss, health promotion, sporting events, motivation, healthy behavior, mental health.

Yellow cluster. “Quality of life” ($n = 32$ occurrences), groups the following words: sport, fatigue, review, activity of daily living, anxiety, depression.

Blue cluster. “psychology” ($n = 29$ occurrences), groups the following words: interview, age, information processing, barriers, focus group, procedures.

Purple cluster. “Social support” ($n = 24$ occurrences), groups the following words: social interaction, caregiver, distress syndrome.

Due to this classification system, most of the keywords in the study are directly applicable to the topic under investigation.

In this context, the co-occurrence map of keywords explains how factors such as financial risk, social status and accounting strategies influence financial management, especially in sporting events (Wang, 2024). These elements affect decision making and resource allocation, being evaluated in cross-sectional studies to obtain a timely view of the financial situation. Thus, accounting strategies are key to optimizing resources and ensuring long-term economic sustainability (Quang, 2024).

In that vein, other terms relate to physical and mental health. Such as obesity, risk assessment and body weight loss, linked to health promotion through sporting events, which can promote healthy behavior and improve mental health by reducing anxiety and depression (Delgado and García, 2024). As for sport, it is related to the resulting fatigue, which can affect daily life activity and contribute to problems such as anxiety and depression, although regular physical activity can also alleviate these symptoms (Estrada-Araoz et al., 2024). Finally, social interaction between people can be fundamental in alleviating emotional symptoms, showing the importance of social support in overall well-being (Paricahua-Peralta et al., 2024). Due to this classification system in VOSviewer, most of the terms in the study are directly applicable to the investigated topic.

4. Discussion

The period covered by this analysis is from 2004 to 2024, with a review of literature worldwide. The data show that the largest number of scientific publications about accounting strategies for the management of sporting events occurred between 2021 and 2024.

Likewise, theoretical developments in fields as diverse as economics, business management, health professions, social sciences and medicine have also contributed to the increase of the topic in contemporary times (Arboleda et al., 2023). Arboleda et al. (2023) who state that sports organizations rely heavily on good financial management to keep their events and clubs afloat, which includes controlling revenues and expenses, as well as exploring possible new sources of funding. Similarly, González et al. (2022) agree that the main purpose of financial strategies is to maximize efficiency in the use of resources, which leads to cost reduction while increasing production; helping the organization in its effectiveness and closeness to the citizens who practice any sport discipline.

For its part, the successful organization of a sporting event requires various activities, such as resource management, logistics, publicity and attention. This coincides with the research of Lobillo-Mora and Paniagua-Rojano (2023), who state that sport can be a powerful medium for the dissemination of moral and philosophical principles when it is properly organized. Not only does it aim to create a great event,

but it also promotes messages of fairness, international brotherhood and sportsmanship (Rodriguez, 2020).

It also highlights the large number of scientific papers published, developed on various topics and with the support of institutions, sources and authors (Tadini et al., 2021, 2022) who affirms that sport event management includes the conception of ideas, event planning and supervision of the aftermath of a sport experience with time and space limitations, both for players and spectators. In addition, Cedeño-Choez (2020) points out that the field of finance aims to help various economic entities to effectively manage their money and capital, ensuring that financial decisions benefit all those involved in the economy.

In that vein, one of the most immediate implications of accounting literacy is its impact on informed financial decision making (Fong et al., 2021). For sport managers and event organizers, a clear understanding of finances and accounting statements enables more effective decisions regarding resource allocation, revenue management, and cost planning (Guaigua et al., 2024). Likewise, accounting literacy enables managers to interpret balance sheets, cash flows and income statements accurately, allowing them to identify areas for improvement and investment opportunities (Camba et al., 2024).

According to Citra et al. (2023), accounting literacy is a key aspect of financial decision making in organizations, as it enables managers to understand the short- and long-term implications of their decisions, ensuring financial viability and helping to maximize operational efficiency. Shaomin and Miaochoao (2022), for their part, point out that the correct management of costs associated with sporting events and the proper accounting of revenues generated through various sources (tickets, merchandising, media rights), is crucial to maximizing financial margins.

Furthermore, Yau-Yeung et al. (2020) agree that a correct understanding of accounting principles and the ability to generate detailed and transparent financial reports is essential for the risk management of any event, as it allows managers to identify potential losses and make informed decisions to mitigate those risks. Likewise, Urdaneta et al. (2021) consider that financial transparency in sporting events is key to maintaining stakeholder confidence and complying with tax regulations, which in turn can contribute to attracting sponsors and increasing the overall revenue of the event.

Overall, it is shown that bibliometric analysis on accounting strategies for sport event management has progressively boosted research in various fields, countries and languages (Martinez, 2023). Because it provides a viable alternative for all sport-related auditors and accountants, who are tasked with evaluating financial accounts, classifying and preserving team financial records, and offering advice on cost reduction and profit maximization strategies (González-Acosta et al., 2020).

Regarding the scientific contribution by country, the study by Blake et al. (2019), points out that sports sponsorship achieves a broad spectrum of results that helps to greater profitability. In addition, it has a close relationship with accounting strategies, as it involves decisions on how to classify, record and analyze expenses and revenues related to these agreements (Daigo and Filo, 2021). Although the United States, Canada and the United Kingdom have similar approaches to monetization through broadcast rights and sponsorships, each region faces different challenges in the accounting management of sporting events (Seçkin et al., 2023). With regard to the

United States, major leagues such as the NFL and NBA dominate the landscape, with a focus on fiscal transparency and leveraging new technologies (Yanxue and Shengfang, 2024). In Canada, despite a smaller market, sports organizations are adapting their strategies with local sponsorships and an increasing focus on sustainability (Cury et al., 2022). While UK, other sports are pushing for digitization of broadcasting rights and aligning with stricter environmental standards (Akhrojon, 2023).

In all cases, the integration of sustainability and the digitization of revenues represent key trends that are changing the way sport event finances are managed in these regions (Glebova and Øivind, 2024). In this context, accounting strategies are not only evolving to improve financial management, but also to adapt to a more transparent, accountable and sustainable environment (Wang et al., 2024). This represents both an opportunity and a challenge for sports organizations in all these regions (Read and Smith, 2023).

5. Conclusion

Over the last twenty years, the amount of research on accounting strategies for sport event management has increased. The years 2021–2024 registered the highest increase of 44.1% ($n = 376$) in the total number of publications indexed by Scopus and Google Scholar during the study period. Among the countries studied, the production rate of the United States stands out, at 21.7%. In addition, English was the language of choice for 93.1% of the publications. Likewise, of all the authors mentioned, Crawford, D. had 333 mentions. While the journal *Nutrients*, with 7 publications, 569 citations and an impact factor of 1306, was the most significant source.

On the other hand, with nineteen publications, the University of Sydney proved to be the main contributing institution. Scientific articles accounted for 81% of the total papers chosen for research; with 37% from the medical field and 12% from the social sciences. In addition, VOSviewer's keyword analysis revealed that the phrase "financial management" appeared 43 times.

According to a bibliographic evaluation of 853 academic papers, the importance of accounting strategies for the management of sporting events is highlighted, since this administrative resource can help an organization to achieve its long-term objectives through the management and optimization of its capital. It is concluded that there is a greater diversity of sources, authors, topics covered and resources in general, regarding the impact of accounting strategies for the management of sporting events. Finally, this evaluation of the existing literature provides a theoretical and documentary basis for future research.

Limitations

Finally, the limitations of the research should be discussed, which include the following:

- The dependence on specific databases, so it is advisable to use several sources of information.
- The possible lack of literature in languages other than English and Spanish.

- The possibility that certain key studies are not available or have not been correctly indexed in the databases used.

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