ОСОБЕННОСТИ ПРЕДПРИНИМАТЕЛЬСТВА В ИСЛАМСКИХ СТРАНАХ

Аннотация

Роль ислама в предпринимательской деятельности подвергается широкой критике, поскольку считается, что ислам как религия является не пропагандистом, а препятствием для расширения предпринимательства. Эта статья направлена на выявление сходства и различий между западной концепцией предпринимательской деятельности и исламской перспективой в попытке уменьшить заблуждения. Это исследование в значительной степени опирается на два источника информации: первый источник будет представлять собой тщательное изучение существующей литературы в данной области, а второй – обширные интервью с предпринимателями, работающими в исламских странах. Он будет сосредоточен на мотивации предпринимательской деятельности в исламе и западных правовых системах. Особое внимание будет уделено кодифицированным и некодифицированным законам, влияющим на поведение человека. Более того, было проведено лишь несколько исследований в этой области, что создает пробел для манипулирования взглядами людей на ислам и предпринимательство. Ислам ошибочно истолковывают как исключающий женщин из экономической сферы, особенно в отношении женского предпринимательства. Это исследование направлено на то, чтобы продемонстрировать роль женщин-предпринимателей в исламе, ссылаясь на экономическую деятельность женщин в эпоху пророка Мухаммеда (583-632 гг. Н. Э.), Которая может быть основой для продвижения, а не исключения женщин в экономических сферах исламских стран.

Ключевые слова: женское предпринимательство, исламские законы, некодифицированные законы, исламская перспектива, исламские страны.

УДК 339.1

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FEATURES OF ENTERPRENEURIAL ACTIVITIES OF KHL PROFESSIONAL HOCKEY CLUBS

Abstract

The trends in the development of sports in the modern world are such that it has dramatically changed the conditions of its existence and functioning; from a state structure it is rapidly turning into a system of commercial enterprises. This entails a radical revision of the entire ideology of sports, its theoretical and philosophical foundations, views on its history, place and role in culture and on its prospects.

The purpose of the research is to identify the features of entrepreneurial activities of KHL hockey clubs. In the process of writing the article, analytical and comparative methods were used, data from open sources on the problem of research, analysis of the statutory documents of the studied organizations, content analysis of the content of official sites, regulatory documents.

According to the results of the research, the author came to the conclusion that all professional hockey clubs of the KHL, despite the organizational and legal forms, perform two functions at the same time in carrying out their activities: social and economic. Based on the duality of statuses, the features of the entrepreneurial activities of hockey clubs were revealed. Analyzing the economic component, it was concluded that the clubs are at the lowest level of entrepreneurial activity, there is no motivation to increase the effectiveness of the organization, since the basis of the clubs' budgets is revenues from regional budgets and from state-owned companies. Thus, the issue of considering new management models and improving the strategy for the development of entrepreneurship in clubs and the league as a whole is once again raised.

Keywords: entrepreneurship in sports, KHL, hockey club, organizational and legal forms, sources of financing, revenue structure.

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In the traditional sense, sport is an integral part of physical education means and method of physical education. The Federal Law "On Physical Culture and Sports in the Russian Federation" defines the concept of sports as "the sphere of socio-cultural activity as a set of sports that has developed in the form of competitions and special practice of preparing a person for them" [1]. In the same law, the definition of "professional sport" is the part of sports aimed at organizing and conducting sports competitions. In turn, "professional sports competitions" are sports competitions in team game sports, participation in which is aimed at generating income, in other words, it is an object of entrepreneurship.

A. V. Maslov, considers entrepreneurship in the physical culture and sports as a type of social entrepreneurship [9, pp. 78-79].

V. A. Lednev notes that modern sport has not been limited to performing only a social function in society, it has become a powerful industry and an attractive business [8, pp. 66-67]. Sports organizations, in carrying out their activities, simultaneously perform two functions: social and economic. The social function is to be able to meet the needs of a person and society through competitive activities. An economic function involves the partial or full provision of all business processes of an organization.

- S. A. Ostroukhov in his research classifies sports organizations according to a number of characteristics:
 - 1) by organizational and legal forms, sports organizations are: commercial and non-profit;
- 2) according to the number of participants: individual entrepreneurs in the field of sports and collective organizations;
- 3) on the orientation of the main processes: organizations engaged in activities in the field of sports and infrastructure-type organizations;
- 4) according to the degree of intersectoral integration: fully integrated, partially integrated and non-integrated sports organizations;
 - 5) according to locality: international, national and regional organizations;
- 6) according to the type of entrepreneurial activity: entrepreneurial-type organizations, entrepreneurial-oriented organizations, social and administrative-type organizations [10, p. 406].

Following this classification, all hockey clubs representing the KHL are entrepreneurial-oriented organizations, i.e. organizations that are financed both from budget sources and from entrepreneurial activities. This is confirmed by the revenue structure of the KHL clubs, which practically does not change during the existence of the league since 2008, is presented in Fig. 1.

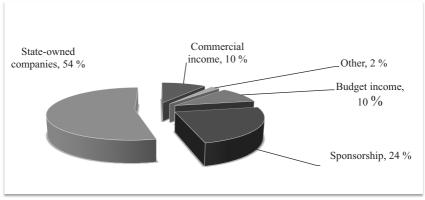


Fig. 1. KHL clubs revenue structure, % (compiled: [2-4])

According to the organizational and legal forms, KHL clubs are divided into commercial (6 clubs) and non-profit organizations (18 clubs). Initially, the goals and tasks of sports clubs are spelled out in the constituent documents, and they are of a pronounced social nature - sports interest. In accordance with the goals set, clubs develop a strategy aimed at providing both the sports component and the financial component. All Russian hockey clubs operate in conditions of tough sports competition among themselves, and this also creates entrepreneurial competition: clubs that occupy the first places in the championship have a much better chance of receiving more financial support from sponsors, which makes it possible to acquire expensive players (Table 1). Thus, KHL hockey clubs are characterized like an organizations that fulfill a social mission and pursue economic benefits, regardless of the organizational and legal form of the club [6, p. 62]. This is the first feature.

KHL clubs rating by sponsorship, season 2019/2020

Club	Club budget, million RUB	Proceeds from sponsors, million RUB	Place in the standings	Proceeds from KHL LLC for TV rights
1. HC SKA	1750	7369	1-8	27,18
2. HC Avangard	1400	6383	9	17,7
3. HC CSKA	1750	4500	1-8	46,9
4. HC Ak Bars	1350	3895	1-8	24,6
HC Metallurg	1500	2706	13	16,8
6. HC Salavat Yulaev	1200	2194	1-8	24,6
7. HC Avtomobilist	1200	2069	10	15,8
8. HC Lokomotiv	850	1800	12	17,8
9. HC Amur	550	1379	17	9,8
10. HC Traktor	700	1367	21	10,11
11. HC Neftekhimik	450	1346	16	14,6
12. HC Sochi	490	1269	19	9,4
13. HC Torpedo	470	1072	15	15,2
14. HC Dynamo	1000	1038	1-8	24,1
15. HC Severstal	350	1031	20	10
16. HC Spartak	720	800	11	17,2
17. HC Sibir	600	600	1-8	22,2
18. HC KunLun	730	?	18	10
19. HC Vityaz	630	?	14	14,7
20. HC Dynamo Minsk	370		24	10,6
21. HC Dynamo Riga	260		23	24,5
22. HC Jokerit	730		1-8	50,6
23. HC Barys	600		1-8	20,6

Compiled: [2].

Another feature of the entrepreneurial activities of professional clubs: all clubs compete among themselves in the sports component, and conduct business together, uniting into a league. Ordinary entrepreneurs try to sell as many of their goods and services as possible, trying to win competition and weaken a competitor. In professional sports, the opposite is true - business depends on the survival of competitors. Club owners are not interested in their competitors being weak, since the viewer in this case will stop attending matches, knowing what awaits him. Thus, the commercial success of each league team largely depends on the success of other league teams. The relationship between the commercial success of clubs and the importance of team balance are the main features that distinguish professional sports from ordinary business [5, p. 108].

Third feature. The main products of the hockey club are sports competition and the rights to athletes. The main consumers of products - fans, business, media [7]. Hockey clubs earn on fans. This represents only 10 % of the club's revenue structure (Figure 1). Today's fan pays for tickets to the match and spectacular club events, for products of publishing, for the purchase of TV broadcasts, participates in lotteries, bets on sweepstakes. Business, on the contrary, earns from clubs. Working with the media is a monopoly of the KHL. According to the KHL, the right to conclude contracts with federal television channels belongs only to the KHL office. According to the results of the season and the rating of clubs, the league distributes part of the funds received between clubs. Income distribution scheme for the 2019/2020 season next:

- 30 % of the total amount is distributed among all 24 participants of the 2019/2020 championship;
 - 40 % are distributed according to the principle of TV demand;
 - 15 % to participants in the playoffs;
 - 10.5 % to clubs that reached the second round of the playoffs;
 - 4.5 % to the winner of the KHL Regular Championship.

In fact, this is the main type of commercial activity of the KHL. The sale of accessories with the KHL trademark is insignificant, and mainly it is the sale of rights to use an intellectual property object. The league revenue structure is shown in Figure 2. Data are presented as average for the period 2008-2019.

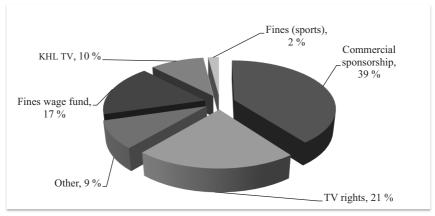


Fig. 2. KHL revenue structure (compiled: [2, 3, 4])

The fourth feature is related to the concepts of revenue and profit. Table 2 shows the revenue and profit data for 2018 and 2019.

Table 2 KHL clubs revenues for 2018 and 2019

Club		Revenue, 1	nillion RUB	Profit, million RUB	
		2018	2019	2018	2019
	1	2	3	4	5
1.	HC SKA	8049	8164	543	1117
2.	HC Ak Bars	5659	4205	-16	-10
3.	HC Lokomotiv	1834	1942	31	107
4.	HC Avangard	767	1547	137	496
5.	HC Neftekhimik	1095	1226	0,7	263

1	2	3	4	5			
6. HC Vityaz	1627	962	51	24			
7. HC Severstal	960	788	74	48			
8. HC Dynamo Moscow	-	788	0	-774			
9. HC Sochi	769	763	-67	-27			
10. HC Sibir	793	640	23	34			
11. HC Spartak	418	583	-21	-1			
12. HC Torpedo	478	478	26	3			
13. HC Salavat Yulaev	311	347	37	26			
14. HC CSKA	389	347	-2667	-4652			
15. HC Metallurg	357	339	4	-2			
16. HC Avtomobilist	260	312	2	162			
17. HC Traktor	187	208	15	3			
18. HC Amur	114	108	5	-9			

Compiled: [3].

In the KHL, SKA turned out to be the best in terms of revenue and profit for 2019. HC CSKA, Metallurg, Salavat and Avtomobilist are located below, which have considerable budgets for wage fund

It's necessary to pay attention to the fact that the revenue of clubs is considered in different ways. KHL teams have different forms of ownership – SKA is recorded as an LLC, and, for example, Amur is a non-profit partnership. In addition, SKA considers for revenue in general all revenues, including proceeds from the sponsor, and HC Amur does not take into account money that went to the club in the form of contributions and donations. Thus, these revenue data cannot be compared directly, and they do not indicate that SKA has 80 times more money than Amur.

Money sponsors clubs include in reporting in different ways. For example, the huge revenue of Ak Bars by 92 % consists of advertising revenues - 3.9 billion rubles (for comparison, CSKA advertising revenues are a thousand times less - 3.5 million rubles). There is no clarification by advertising sources in the report - it is unclear how much Ak Bars received from TATNEFT, and how much from Yandex. In fact, TATNEFT simply disguised sponsorship for an advertising contract. And the largest shareholder of TATNEFT is the Government of the Republic of Tatarstan.

Lokomotiv has a similar story - on advertising contracts, the club earned 1.8 billion rubles, which secured good performance. About their structure - not a word, but most of the money came from Russian Railways.

Avangard also shows high advertising revenue, but again without any clarification. Despite the advertising agreement with Braun, it is unlikely that he brought 1.4 billion rubles. The main source of income is the main sponsor of Gazpromneft, plus a pair of Gazprom subsidiaries that are part of the Avangard association. In total, the club received more than 5 billion rubles from this association last year.

The best report from the Avtomobilist. The club acted as openly as possible: it separately indicated the amount of subsidies received from sponsors (more than 2 billion rubles) and did not mask these amounts as advertising. But at the same time, most of the partners indicated in the document are enterprises associated with the UMMC holding, that is, the main sponsor simply transfers money from different pockets to the club.

Thus, in clubs with large revenues, the main part is just the accounted money of sponsors. Practical significance and conclusion:

Currently, the leadership of hockey clubs is focused primarily on working with the regional authorities that finance them, with state-owned companies and other sponsors, while working with fans plays a secondary role for them. On the one hand, professional clubs do not consider fans as solvent customers, and on the other hand, domestic hockey is considered by the fans themselves as

entertainment with a low or medium level of attractiveness, from which the idea stems that this entertainment should cost cheaply.

Issues of the role and financing of professional clubs are currently being voiced at a high state level: it is necessary to reduce and optimize government spending on the maintenance of professional sports teams. Thus, the issue of considering new management models and improving the strategy for the development of entrepreneurship in clubs and the league as a whole is once again raised.

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ОСОБЕННОСТИ ПРЕДПРИНИМАТЕЛЬСКОЙ ДЕЯТЕЛЬНОСТИ ПРОФЕСИОННАЛЬНЫХ ХОККЕЙНЫХ КЛУБОВ КХЛ

Аннотапия

Тенденции развития спорта в современном мире таковы, что он резко изменил условия своего существования и функционирования: из государственной структуры он стремительно превращается в систему коммерческих предприятий. Это влечет за собой кардинальный пересмотр всей идеологии спорта, его теоретико-философских оснований, взглядов на его историю, место и роль в культуре и на его перспективы.

Целью исследования является выявление особенностей ведения предпринимательской деятельности хоккейных клубов КХЛ. В процессе написания статьи использовались аналитический и сравнительный методы, данные из открытых источников по проблеме исследования, анализ уставных документов исследуемых организаций, контент-анализ содержания официальных сайтов, нормативно-правовых документов.

По результатам исследования автор пришел к выводу, что все профессиональные хоккейные клубы КХЛ, несмотря на организационно-правовые формы, при осуществлении своей деятельности выполняют одновременно две функции: социальную и экономическую. Исходя из двойственности статусов, выявлены особенности ведения предпринимательской деятельности хоккейных клубов. Анализируя экономическую составляющую, сделан вывод, что клубы находятся на самом низком уровне предпринимательской активности, мотивации к повышению эффективности деятельности организации нет, т.к. основу бюджетов клубов составляют поступления из региональных бюджетов и от госкомпаний. Таким образом, ещё раз поднимается вопрос о рассмотрении новых моделей управления и совершенствовании стратегии развития предпринимательства в клубах и лиги в целом.

Ключевые слова: предпринимательство в спорте, континентальная хоккейная лига, хоккейный клуб, организационно-правовые формы, источники финансирования, структура доходов.