

A proposed model for governance in the management of commercial recreation establishments

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Introduction and research problem

Sports has become an essential part of the general education of individuals, and the sports field is one of the areas related to the method of raising the individual and his development in all aspects, psychological, mental, moral, social, and others. Sports are practiced in different types of commercial recreation institutions (governmental - civil - quality).

Recreation is a social phenomenon that prevails in human societies, at different cultural levels and in multiple and different forms, determined by the cultural, social and economic context. And his perseverance to work and his psychological and physical readiness, and this can only be achieved by spending good leisure time in an entertaining rest, and attention to the working class in its recreation and sound formation may enable the general productivity of society, increasing its quantity and improving its quality, and technological progress has led to the existence of free time for the working individual, which called To the importance of recreation for the individual to help him achieve psychological balance and happiness and help the individual to do his job according to adequacy and ability and thus increase production.

And the influence of both the commercial and economic aspect mainly affects the amount and form of leisure time. Economic success largely determines the size and type of individuals and societies that benefit from leisure activities. Helmy Ibrahim also points out that the United States of America has made sports, recreation and tourism among the means of economic progress at the national, regional and local levels(١٦٠ :٢٨) .

And it has been noticed recently that many bodies are unable to fulfill their obligations, especially financial, which may threaten their local or international activities. This is what the newspapers read from time to time with a financial crisis facing commercial recreation institutions and the debts that these bodies suffer and are unable to pay, and given the suffering of most sports bodies In the current period, there is a reduction in the financial subsidies granted by the Ministry of Youth since before, which was a basic and important dependence on these subsidies as a main resource for the implementation of its plans . (٢٦:٤)

Recently, the state's philosophy has tended to rely more on self-financing that each body or institution conducts a realistic scientific study to identify opportunities for growth and development and to invest these opportunities in a way that allows real development of its resources and independence from government funding.

Finance is the backbone of organizations and the driving force for most jobs and businesses, and it helps in marketing jobs, and it greatly affects pricing decisions and the material value of the product, and human investment needs financing decisions in terms of wage structures and incentives for employees.

Hassan Ahmed Al-Shafei (2009) indicates that the governance of commercial recreation institutions determines the distribution of rights, responsibilities and duties among the various members of commercial recreation institutions, such as the general assembly, the board of directors, the executive office, committees emanating from the board of directors, stakeholders and other beneficiaries, and it also clarifies the rules and procedures that must be taken to make decisions regarding Commercial recreation institutions and achieve their goals(١٣٩ : ٤) .

This is confirmed by Moamen Abdel-Aziz Abdel Hamid and Ahmed Fathi Ali in 2009 AD that one of the modern administrative methods in recent times to manage the various commercial recreation institutions was governance, as it aims to set rules and controls that work to achieve transparency, justice and equality and grant the right to hold boards of directors accountable and emphasize the importance of achieving protection For members and parties involved in the performance(١٢:٢) .

Maryland Moreland 2000 points out that governance is a set of mechanisms, practices, procedures, laws, systems and decisions that guarantee discipline and transparency in order to achieve quality and excellence in performance within administrative work (14:10) .

John Sullivan, Jane Rogers, Catherine Kochta and Alexander Shkolinkov (2003), citing the Chartered Institute of Management Accountants (CIMA), state that the importance of governance is represented in the following points:

- Reducing risks.
- Enhanced performance.
- Show transparency.
- Driving improvement.

Accountability for social responsibility (15:3) .

This is confirmed by the results of the study of Moamen Abdel Aziz Abdel Hamid and Ahmed Fathi Ali in 2009, where he referred to the general administrative policies with the principle of governance not defined in writing (12), and the study of Reham Amin Hamza in 2015

She indicated that the idea of applying governance in sports clubs is still not clear with the lack of spread of the application of the principle of governance in clubs (6).

The researcher noted through her frequency to the commercial recreation facilities in Menoufia and October 6, and what the world went through during the isolation period in 2020, the period of the spread of the Corona epidemic, that if these institutions stopped for any reason, this would lead to direct harm to workers in these sectors and harm to the Egyptian economy as a result of unemployment And that commercial recreation is what is the result of experience and needs more studies. Governance helps the management of commercial recreation institutions to achieve a balance between them and the rights of beneficiaries and shareholders for continuity and sustainable development and to achieve transparency between the management of commercial recreation institutions on the one hand and all parties related to their activities, and to ensure the responsibility of the Board of Directors Management in commercial recreation establishments and

the variables related to governance in commercial recreation establishments, such as: lack of interest in risk management within commercial recreation establishments, which helps not to predict problems that may arise in the future, establishing transparency and disclosure among administrators in commercial recreation establishments, failing to take advantage of the role of internal audit and foreign affairs to raise the competitiveness of enterprises for commercial recreation and through the Research and what could be reached The researcher did not find studies that dealt with the subject of a proposed model of governance in the management of commercial recreation institutions, which led to the conduct of this study.

Search objective:

The research aims to develop a proposed model for governance in the management of commercial recreation institutions.

Search questions:

1- What is the effective framework for the governance of commercial recreation institutions?

2- What is the role of the board of directors in commercial recreation establishments?

3- What is the role of risk management in commercial recreation establishments?

4- What is the role of internal audit in commercial recreation institutions?

5- What is the role of external audit in commercial recreation institutions?

6- What are the elements of transparency and disclosure in commercial recreation institutions?

Search terms:

Governance: Muhammad Magdy Shousha defined it in 2009 as a modern administrative trend that includes a set of principles and rules that aim to achieve quality and excellence in performance by establishing the principles of disclosure, transparency, justice and

equality within the administrative work of the various commercial recreation bodies and institutions. (11:30)

Commercial recreation:

It is the individual's enjoyment of leisure activities in exchange for a sum of money that he pays to participate in those activities. (28:160)

Search procedures :

Method used: The researcher used the descriptive survey method.

Research community: The researcher identified the research community from - sports clubs - members of clubs, youth centers and amusement parks

The research sample: The researcher chose the research sample, the sample was chosen in a deliberate way from the size of the total population of the research as in the following table:-

Table(١)

Description The number of individuals in the research sample

sample total	Number of survey	Number of base sample	Number	nstitution
٣٠	١٢	٢٨	٢٢	Clubs
٦٥	١٥	٥٠	٤٠	youth centers
٥٧	١٣	٤٤	٢٨	amusements
١٦٢	٤٠	١٢٢		

Data collection tools: A questionnaire designed by the researcher was used, and the following steps were taken to design it:

- Conducting a survey of theoretical studies, scientific research and related references.
- Determine the axes and phrases of the questionnaire according to the objectives set, Annex No. (2).

• Presenting the questionnaire in its initial form to the experts, Annex No. (1), to identify (the correlation of the phrases related to each axis - the adequacy, comprehensiveness and objectivity of the phrases).

The questionnaire's axes and phrases were approved, and the questionnaire's total phrases amounted to (41) singles in the pre-final picture, and Table No. (2) shows the number of phrases for each of the questionnaire's axes.

Table (2)

The number of statements for each axis of the questionnaire

primary image	axes	m
٨	Availability of an effective framework for corporate governance	١
٧	The role of the board of directors for commercial recreation institutions	٢
٦	The role of risk management in commercial recreation institutions	٣
٥	The role of internal audit in commercial recreation institutions	٤
٧	The role of external audit in commercial recreation institutions	٥
٧	Elements of transparency and disclosure in commercial entertainment establishments	٦
٤٠	The questionnaire as a whole	

The survey:

The researcher conducted an exploratory study on a sample of (35) individuals from outside the main study sample and from within the research community, in the period from (3/6/2016) to (27/6/2021). The exploratory study aimed to identify the extent of clarity The appropriateness of the formulation of the phrases to the level of understanding of the sample and the conduct of scientific transactions.

The results of the exploratory study showed the clarity of the instructions for the data collection tool, the appropriateness and clarity of the formulation of the questionnaire phrases, and then conducting

scientific transactions to find the validity and reliability of the questionnaire.

Scientific Transactions of the Questionnaire Form:

Validity: The researcher used the internal consistency validity to calculate the validity of the questionnaire statements, by finding the correlation coefficient between the statement with the total score of the axis it represents.

**table(٣)
 Correlation coefficients of the expressions with the total score
 of the axis (n = 40)(**

correlation value	stand ard devia tion	arith metic mean	m	correlation value	stan dard devia tion	arith metic mean	m	correlation value	stan dard devia tion	arith metic mean	m
Axis ^٥				Axis ^٣				Axis ^١			
*.٣٦	.٨٤	٢.٠٠	٤	*.٧٦	.٨١	١.٩١	١	.٠٠	.٦٥	١.٩١	١
*.٨٠	.٧٨	٢.٢٩	٥	.٠١	.٨٦	٢.٢٩	٢	*.٦١	.٩٥	٢.٢٦	٢
*.٥٩	.٨٩	٢.١٧	٦	*.٧٧	.٧٥	١.٨٩	٣	*.٧٤	.٤٤	١.٢٦	٣
*.٦٠	.٧٧	١.٨٦	٧	*.٥١	.٧٥	٢.٢٩	٤	*.٤٣	.٦٤	٢.٢٨	٤
Axis ^٦				*.٤٧	.٦٥	١.٤٩	٥	*.٧٥	.٨٨	٢.٢٦	٥
*.٣٨	.٧٢	٢.٠٦	١	*.٦٢	.٨٨	١.٩١	٦	*.٥١	.٨١	١.٨٦	٦
*.٤٩	.٨٠	١.٧٧	٢	Axis ^٤				*.٦٧	.٨٧	٢.٣٤	٧
*.٧٨	.٨٨	١.٧٤	٣	*.٤٣	.٦٨	١.٦٦	١	*.٤٦	.٦١	٢.٥٤	٨
*.٨١	.٩١	٢.٥٤	٤	*.٦٠	.٨٧	٢.٠٠	٢	Axis ^٢			
*.٨٠	١.١٤	٢.٥٤	٥	*.٥١	.٧٧	٢.٥٧	٣	*.٦٨	.٧٣	١.٥٧	١
*.٦٢	.٩٣	١.٩٤	٦	*.٣٣	.٥٩	١.٦٣	٤	*.٧٥	.٨٠	١.٩٤	٢
*.٨٥	١.٠١	٢.٤٠	٧	*.٥٥	.٨٧	٢.٠٠	٥	*.٧٢	.٨٩	١.٨٣	٣
				Axis ^٥				*.٥٩	.٨٠	٢.٠٠	٤
				*.٤٢	.٦٥	١.٥٧	١	*.٦٤	.٧٣	٢.١٤	٥
				*.٦٨	.٧٠	٢.٥١	٢	*.٥٦	.٨٦	١.٨٩	٦
				*.٤٧	.٧٧	٢.٤٣	٣	*.٧٣	.٨١	١.٦٠	٧

* Tabular value (t) at the level of significance (0.05) = (0.33)

It is evident from the previous table, that there is a direct statistically significant correlation in the expressions with the total degree of the axis they represent, as the calculated value of (t) is greater than its tabular value at the level of significance (0.05), except for the statement No. (1) in the first axis, and the statement No. (2) In the third axis, where the calculated (t) value is less than its tabular value at the level of significance (0.05), which indicates the validity of the questionnaire statements.

Stability: The researcher used Cronbach's alpha coefficient to find the questionnaire's stability value, the questionnaire's stability value, for each axis separately.

table(4)

The questionnaire's stability values and its axes (n = 40)

Alpha Cronbach value	standard deviation	arithmetic mean	Axis	n
* ٠.٥٩	٠.٣١	٢.١٦	Availability of an effective framework for corporate governance	١
* ٠.٦٨	٠.٣٨	١.٨٢	The role of the board of directors of commercial recreation institutions	٢
* ٠.٦٩	٠.٤١	١.٩٦	The role of risk management in commercial recreation institutions	٣
* ٠.٥٦	٠.٣٨	١.٩٧	The role of internal audit in commercial recreation institutions	٤
* ٠.٥٧	٠.٤٠	٢.١٢	The role of external audit in commercial recreation institutions	٥
* ٠.٨١	٠.٦٥	٢.١٤	Elements of transparency and disclosure in commercial entertainment establishments	٦
* ٠.٦٨	٠.٤٢	٢.٠٣	Axis	

It is evident from the previous table that there are high values of stability of the questionnaire (0.68) and questionnaire axes (0.56: 0.81), which indicates the stability of the questionnaire and its axes.

table(5)

The number of questionnaire phrases and its axes in the final image

Final image	Deleted phrases	Initial image	Axis
√	١	٨	Availability of an effective framework for corporate governance
√	٠	√	The role of the board of directors of commercial recreation institutions
◦	١	٦	The role of risk management in commercial recreation institutions
◦	٠	◦	The role of internal audit in commercial recreation institutions
√	٠	√	The role of external audit in commercial recreation institutions
√	٠	√	Elements of transparency and disclosure in commercial entertainment establishments
٣٨	٢	٤٠	Axis

It is evident from the previous table that the number of questionnaire phrases in the final image is (38) phrases distributed over (6) axes.

field study:

After verifying the validity and reliability of the questionnaire, the researcher applied the questionnaire in its final form, annex (3), to the research sample, which consisted of 122 individuals, in the period from 1/8/2021 AD to 19/9/2021 AD, and after completing the The

application of the questionnaire form was collected and classified, the data was unloaded and tabulated to carry out the appropriate statistical treatments.

Presentation, interpretation and discussion of the results:

Presentation, discussion and interpretation of the first axis (the availability of an effective framework for the governance of commercial recreation institutions):

table(6)

The responses of the research sample in the phrases of the first axis (n = (122)

Total marks			no		to some extent		yes		Phrase	n
Ranking	%	the total	%	ك	%	ك	%	ك		
١	89.62%	328	2.46	3	26.23	32	71.31	87	The institution has an approved and announced organizational structure	١
٥	78.96%	289	14.75	18	33.61	41	51.64	63	The institution has a clear strategic plan supported by criteria to measure performance indicators	٢
٢	88.52%	324	14.75	18	4.92	6	80.33	98	Holds board of directors meetings on a regular basis There is a database that can be used periodically	٣
٤	82.24%	301	8.20	10	36.89	45	54.92	67	There is a clear and announced job description for all employees of the institution	٤

٧	50.82%	186	60.66	74	26.23	32	13.11	16	The institution is concerned with the principle of	٥
٣	84.97%	311	9.84	12	25.41	31	64.75	79	delegation of powers	٦
٦	73.77%	270	7.38	9	63.93	78	28.69	35	There are policies and procedures in place to address risks within the organization	٧

7 Policies and procedures are in place to address risks within the organization 35 28.69 78 63.93 9 7.38 270 73.77% 6

From the previous table it is clear: that the total score for phrase No. (1) got the first place, with a total of 328 with a percentage of 89.62%. The phrase indicates that there is an approved and declared organizational structure within the commercial recreation establishments.

This may be due to the fact that commercial recreation institutions are setting up an organizational structure for them and working on developing it in a way that helps determine the size of the organizational hierarchy, indicate the scope of supervision for the different departments, and clarify the lines of communication to help identify and detect organizational problems and obstacles.

This is consistent with what Muhammad Kamal Al-Samanoudi and Nabil Abdul Muttalib said in 2001, when they referred to the organizational structure of the sports institution, which is the first stage of the organizational process and its essence, in which the goals and aspects of activity necessary to achieve them are defined, and it is the starting point in identifying the organizational status of the sports institution. (10:59)

It is clear: that the total score for phrase No. (5) got the last rank, with a total of 186 with a percentage of 50.82%, and the phrase indicates that there is no clear and announced job description for all employees of the institution.

The researcher believes that the absence of a job description in commercial recreation institutions leads to an overlap of competencies between different departments and departments, and the inability of administrators to perform their work in the correct manner in terms of their powers and responsibilities, methods of communication and the limits of their work.

Presentation, discussion and interpretation of the second axis (the role of the board of directors of commercial recreation institutions):

table (7)

The responses of the research sample in the phrases of the second axis (n = 122)

Total marks			no		to some extent		yes		Phrase	n
Ranking	%	the total	%	ك	%	ك	%	ك		
١	91.53%	335	4.10	5	17.21	21	78.69	96	Oversees all business and departments of the institution	١
٤	86.89%	318	2.46	3	34.43	42	63.11	77	Holding continuous and regular training courses to raise the level of employees	٢
٣	87.43%	320	6.56	8	24.59	30	68.85	84	Good selection of trainers and administrators according to qualifications and experience	٣
٦	81.69%	299	2.46	3	50.00	61	47.54	58	Implementation of all the work of the Board of Directors through specific programs, tasks and timings	٤
٧	62.02%	227	33.61	41	46.72	57	19.67	24	Spreading the culture of	٥

									governance through polishing courses for the skills of all employees	
۲	90.44%	331	3.28	4	22.13	27	74.59	91	Studying all suggestions and complaints submitted by the beneficiaries	۶
۵	86.34%	316	15.57	19	9.84	12	74.59	91	Ensures the integrity of the final account and its financial statements	۷

From the previous table, it is clear that the total score for phrase No. (1) got the first rank, with a total of 335 with a percentage of 91.53%. The phrase indicates that the role of the board of directors of commercial recreation institutions supervises all the works and departments of the institution.

This may be due to the fact that the board of directors carries out the process of supervision and follow-up of the departments in the commercial recreation establishments, as it works to verify the achievement of the annual goals set according to the established time schedules.

This is consistent with what he mentioned, and John Sullivan, Jane Rogers, Catherine Kochta and Alexander Shkolinkov in 2003 agree that the board of directors has many responsibilities and duties that must be adhered to regarding governance, the most important of which is working on effective follow-up of employees and monitoring of performance, and achieving equal treatment for all parties. (3: 151).

It is also clear that the total score for phrase No. (5) got the last rank, with a total of 227 with a percentage of 62.02%. The phrase indicates that the least role of the board of directors of commercial recreation institutions is to spread the culture of governance through polishing courses for the skills of all employees.

This may be due to the lack of clarity of the concept of governance among administrators in commercial recreation institutions,

the ambiguity of their objectives, and the focus of the Board of Directors' attention on the activities and programs offered to members.

This differs with the results of Reham Amin Hamza's 2015 study, where she indicated the importance of spreading the culture of governance within commercial recreation institutions through holding conferences, training courses, lectures and various researches with the aim of developing legal and regulatory frameworks and emphasizing their consistency with the main principles of governance such as transparency, disclosure and the issue. (6)

Presentation, discussion and interpretation of the third axis (the role of risk management in commercial recreation institutions):

table(8)

The responses of the research sample in the phrases of the third axis (n = 122)

Total marks		no		to some extent		yes		Phrase	n	
ك	%	ك	%	ك	%	ك	%			
٣	80.05%	293	11.48	14	36.89	45	51.64	63	Risk management ensures the continuity and survival of the organization	١
٤	63.11%	231	26.23	32	58.20	71	15.57	19	It helps to stabilize the company's profits and profitability	٢
١	93.44%	342	0.00	0	19.67	24	80.33	98	Helps reduce stress and anxiety that drains the energy of individuals in the organization	٣
٥	61.20%	224	27.05	33	62.30	76	10.66	13	Risk management maximizes the market value of the organization	٤
٢	89.34%	327	3.28	4	25.41	31	71.31	87	It helps to determine the means of safety and protection in the activities and programs of the institution	٥

From the previous table, it is clear that the total score for phrase No. (3) ranked first, with a total of 342 with a percentage of 93.44%. The phrase refers to the role of risk management in commercial

recreation establishments, which is that it helps reduce stress and anxiety that drains the energy of individuals in commercial recreation establishments.

This may be due to the role played by the Department of Commercial Recreation Institutions in identifying and studying the traditional problems and obstacles that they face and setting the steps for reducing this tension and anxiety arising from work.

This is consistent with what was mentioned by Jutte 2009, where he referred to risk management as a systematic process of designing, implementing and following up the activities necessary to identify, arrange and analyze risks, then provide appropriate responses, choose the best ones, and then implement them in order to manage these risks. (16:3)

It is also clear that the total score for phrase No. (4) got the last rank, with a total of 224 with a percentage of 61.20%. The phrase indicates that the role of risk management in commercial recreation institutions is to maximize risk management from the market value of the institution.

This may be due to the lack of clarity of positive plans that help raise the capabilities of commercial recreation institutions, which leads to raising their competitive advantage with other institutions.

Presentation, discussion and interpretation of the fourth axis (the role of internal audit in commercial recreation institutions):

table(9)

The responses of the research sample in the fourth axis phrases (n = 122)

Total marks		no		to some extent		yes		Phrase	
ك	%	ك	%	ك	%	ك	%		
٣	86.61%	317	6.56	8	27.05	33	66.39	81	Verifies the accuracy and accuracy of the organization's data
١	90.98%	333	4.92	6	17.21	21	77.87	95	Detect errors in

									records and books
€	86.61%	317	2.46	3	35.25	43	62.30	76	Monitor plans and follow up their implementation within the organization
¥	88.52%	324	9.02	11	16.39	20	74.59	91	Verify the correctness of the final account of the institution
°	80.87%	296	7.38	9	42.62	52	50.00	61	Enable the suppliers of the institution's ability to meet the obligations owed by it

From the previous table, it is clear that the total score for phrase No. (2) got the first place with a total of 333 with a percentage of 90.98%. The phrase indicates that the role of internal audit in commercial recreation institutions discovers errors in records and books.

This may be due to the positive role of the internal audit, which is carried out periodically to find out the negatives and positives in the records and books, and work to treat the negatives and enhance the positives.

It is also clear that the total score for phrase No. (5) got the last rank, with a total of 296, with a percentage of 80.87%. The phrase indicates that the role of internal audit in commercial recreation institutions enables applicants to enable the institution to fulfill its obligations.

This may be due to the focus of the role of the internal audit on assisting the administrators of commercial recreation institutions to carry out their tasks and responsibilities by the external auditor conducting examination and evaluation processes and giving advice to the management about the works being reviewed.

This differs with the results of the study of Soliman Mohamed 2010, where he indicated that internal control has a significant and tangible role in increasing productivity and increasing profitability in

corporate governance and the extent of its effectiveness in using available resources and preserving corporate assets and identifying the problems that faced internal control systems, and any shortcomings in control The interior leads to poor performance and efficiency. (19)

Presentation, discussion and interpretation of the fifth axis (the role of external audit in commercial recreation institutions):

table(10)

**The responses of the research sample in the fifth axis phrases
 (n = 122)**

Total marks		no		to some extent		yes		Phrase	n	
ك	%	ك	%	ك	%	ك	%			
٤	77.32%	283	17.21	21	33.61	41	49.18	60	Internal audit performance evaluation and documentation	١
٥	70.22%	257	13.11	16	63.11	77	23.77	29	Follow-up and update the periodic information in the institution	٢
١	89.34%	327	0.00	0	31.97	39	68.03	83	Verify the correctness and accuracy of the financial transactions of the institution	٣
٢	88.25%	323	9.02	11	17.21	21	73.77	90	Provide an impartial technical opinion based on strong evidence	٤
٣	85.25%	312	11.48	14	21.31	26	67.21	82	Verify that all assets, income and expenses are entered in the records	٥
٦	66.67%	244	17.21	21	65.57	80	17.21	21	Enables beneficiaries and suppliers to verify the continuity of the undertakings of the institution	٦
٧	58.20%	213	34.43	42	56.56	69	9.02	11	Assessment of the company's competitive strength with other institutions	٧

From the previous table, it is clear that the total score for phrase No. (3) got the first place, with a total of 327 with a percentage of

89.34%. The phrase indicates that the role of external audit in commercial recreation institutions is to verify the correctness and accuracy of financial transactions in the institution.

This may be due to the fact that the commercial recreation establishments are constantly working to verify the final account and the correctness of the financial transactions to verify the legal progress of the financial matters in the commercial recreation establishments.

This is consistent with what was mentioned by Abd al-Salam Abdullah Saeed 2010 AD, where he indicated that the main objective of the external audit process is to express a neutral technical opinion on the truthfulness of the expression of the financial statements of the business result and financial position in accordance with generally accepted and accepted accounting principles. (9:53)

It is also clear that the total score for phrase No. (7) got the last rank, with a total of 213 with a percentage of 58.20%. The phrase indicates that the role of external audit in commercial recreation institutions is to assess the competitive strength of the institution with other institutions.

This may be due to the recognition of the capabilities of the institution on an ongoing basis and to determine its competitive capabilities with other institutions in the various competitions.

This differs with what Hassan Ahmed Al-Shafei and Yusriya Ibrahim Mousa in 2007 mentioned in their study that officials in sports clubs must continuously strive to achieve customer satisfaction at home, whether they are employees or administrators, as well as paying attention to external customers by providing services in a distinctive manner in order to gain their loyalty and thus The club achieves a competitive advantage. (5)

Presentation, discussion and interpretation of the sixth axis (transparency and disclosure in commercial recreation institutions):

table(11)

The responses of the research sample in the sixth axis phrases (n = 122)

Total marks	no	to	some	yes	Phrase	n
-------------	----	----	------	-----	--------	---

			extent							
ك	%	ك	%	ك	%	ك	%	ك		
٦	62.30%	228	28.69	35	55.74	68	15.57	19	Decisions made are disclosed transparently	١
١	83.06%	304	8.20	10	34.43	42	57.38	70	There are specific and declared rules for the administrative work of the institution	٢
٣	71.31%	261	18.03	22	50.00	61	31.97	39	The management of the institution is keen to solve all problems within the framework of transparency and disclosure	٣
٥	68.85%	252	21.31	26	50.82	62	27.87	34	Individuals are clearly informed of all penalties imposed on them	٤
٤	70.22%	257	20.49	25	48.36	59	31.15	38	There is a clear method for presenting problems to individuals and working to solve them	٥
٧	60.93%	223	36.89	45	43.44	53	19.67	24	There is a unified and announced list of penalties for individuals	٦
٢	80.33%	294	9.02	11	40.98	50	50.00	61	There are direct communication channels between all administrative levels of the institution	٧

From the previous table, it is clear that the total score for phrase No. (2) got the first place, with a total of 304 with a percentage of 83.06%. The phrase indicates that there are specific and declared rules for administrative work in commercial recreation establishments.

This may be due to the obligation of commercial recreation establishments to set their internal regulations in light of the regulations of work of bodies and commercial recreation establishments in order to achieve the objectives set, and to define the tasks of the administrative units in the establishments of commercial recreation, thus regulating the work and responsibilities of all parties.

This is consistent with what was mentioned by Reham Amin Hamza in 2015, where she indicated the need to develop frameworks

that regulate the relationship and prevent conflict of interests of each of the club's board members and beneficiaries, and the conviction of all individuals of the fairness of applying sanctions in accordance with the regulations and decisions issued by the board of directors. (6)

It is also clear that the total score for phrase No. (6) got the last rank, with a total of 223 with a percentage of 60.93%. The phrase indicates that there is no unified and announced list of penalties for individuals.

The absence of a list of penalties in commercial recreation establishments may lead to the presence of compliments to some individuals in the administrative apparatus at the expense of other individuals in terms of the percentage of penalties and their justifications, where there is a set of mistakes for many individuals while there is a disparity in the penalties for them.

This differs with the results of Muhammad Magdy Shousha 2009, where he indicated that there is a unified and announced list of penalties for referees in the Egyptian Handball Federation, and that members and chairmen of the committees inform the referees of any penalties that may be issued against them and discuss them therein. (11)

Abstracts:

1- The institution has an approved and declared organizational structure.

2- The institution is concerned with the principle of delegation of powers.

3- There is no clear and announced job description for all workers in commercial recreation establishments.

4- The Board of Directors is keen to ensure the integrity of the final account and its financial statements.

5- The culture of governance is not spread through polishing courses for the skills of all employees.

6- Risk management helps reduce stress and anxiety that drains the energy of individuals in commercial recreation establishments.

7- The main role of internal audit is to discover errors in records and books.

8- The external audit is not able to assess the competitive strength of the institution with other institutions.

9- There are specific and declared rules for administrative work in commercial recreation establishments.

Research recommendations:

1- Spreading the philosophy and culture of governance in commercial recreation establishments.

2- Conducting scientific studies on governance and its impact on the sports field.

3- The importance of the board of directors following the principles of transparency and timely and accurate disclosure of the financial and administrative status of sports institutions.

4- Setting up a committee within the commercial recreation establishments to ensure the efficiency and effectiveness of applying the principles of governance.

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