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INVESTIGATING LEGAL ISSUES AND FINANCIAL CRIMES IN IRAN'S SPORTS INDUSTRY

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Badanie kwestii prawnych i przestępstw finansowych w irańskim przemyśle sportowym

Streszczenie

W niniejszym badaniu przeanalizowano kwestie prawne i przestępstwa finansowe w irańskim przemyśle sportowym pod względem ich stosowanego charakteru i danych zebranych metodą terenową. Przeprowadzono pogłębione wywiady z 25 ekspertami prawnymi, stosując metodę kuli śnieżnej. Wyniki wskazują, że przestępstwa gospodarcze w irańskim sporcie zawodowym stwarzają problemy klubom, drużynom i sportowcom. Ostateczny model badawczy obejmuje siedem różnych poziomów. Analiza siły oddziaływania tych czynników pokazuje, że kryteria prewencji sytuacyjnej działają niezależnie, ale charakteryzują się niską skutecznością i efektywnością. Z kolei profilaktyka społeczna, umowy prawne i czynniki ekonomiczne pozostają pod wpływem innych elementów i z perspektywy systemowej są uznawane za skuteczne i zależne komponenty. Kryteria związane z tworzeniem ram prawnych, prawem własności intelektualnej oraz nadzorem i kontrolą zaliczają się do kategorii powiązań klastrowych, co oznacza, że mają istotny wpływ na inne kryteria, ale są w mniejszym stopniu zależne od innych czynników. Wyniki wskazują, że ustanowienie ram prawnych może poprawić wszystkie wskaźniki. W szczególności opracowanie kompleksowych i skutecznych ram prawnych może odegrać kluczową rolę w ograniczeniu przestępczości gospodarczej w branży sportowej. Ramy te mogą stanowić podstawę zapobiegania przestępstwom finansowym w irańskim sporcie zawodowym i zarządzania nim, zwiększając efektywność i integralność finansową branży.

Słowa kluczowe: prawo sportowe, zarządzanie sportem, przestępstwa sportowe, Iran, kwestie prawne, gospodarka.

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Abstract

This study analyzes the legal issues and financial crimes in Iran's sports industry in terms of their applied nature and data collected by field method. Using snowball sampling, in-depth interviews were conducted with 25 legal experts. The findings indicate that economic crimes in Iran's professional sports have created problems for clubs, teams and athletes. The final research model encompasses seven different levels. The analysis of the influence power of these factors shows that situational prevention criteria operate independently but have low effectiveness and efficiency. In contrast, social prevention, legal contracts, and economic factors are influenced by other elements and are identified as effective and dependent components from a systemic perspective. Criteria related to establishing a legal framework, intellectual property law, and supervision and inspection fall into the cluster linkage category, meaning they significantly impact other criteria but are less dependent on other factors. The results suggest that establishing a legal framework can improve all indicators. Specifically, drafting comprehensive and effective legal frameworks can play a crucial role in reducing economic crimes in the sports industry. These frameworks can serve as a foundation for preventing and managing financial crimes in Iran's professional sports, enhancing the efficiency and financial integrity of the industry.

Keywords: sports law, sports management, sports crimes, Iran, legal issues, economy.

Introduction

Sport, as one of the important cultural, social and economic components in the contemporary world, has a role beyond simple entertainment. In recent decades, this phenomenon has become a global and booming industry that not only arouses collective enthusiasm, but also acts as a powerful economic force. In many countries, including Iran, sport has been considered as a strategic industry. Huge investments in infrastructure, teams, players and competitions, along with extensive advertising and financial support, have made this industry one of the most important economic pillars of many countries (Pourmohammadi et al., 2023). In Iran, sport is considered not only as a means to promote public health and vitality, but also as an important tool for attracting investment and economic development (Akbari et al., 2023). Sport, like any other industry, faces legal and financial challenges that can have profound effects on its growth and development. Legal issues and financial crimes in this field are among the issues that have become one of the main concerns of sports, legal and economic institutions in recent years due to their specific complexities (Satishpour, 2024). Iran's sports industry has a high potential for growth and development due to its special characteristics, including the presence of outstanding sports talents, a large market of consumers and sports enthusiasts, as well as government and private support (Mohammadi et al., 2023). But, at the same time, these opportunities are accompanied by risks and challenges that can disrupt the progress of this industry. One of these challenges is legal issues, especially financial crimes, which can lead to public mistrust, a decrease in investment, and ultimately a qualitative and quantitative decline in sport in the country (Naghipour Givi et al., 2022).

Legal issues in the sports industry cover a wide range of arrangements, from the regulation of player and coach contracts, to television broadcasting rights, advertising, and intellectual property cases. These issues require detailed laws and regulations that can guarantee the rights and interests of all involved parties along with the ever-increasing developments of this industry. The absence of a clear and efficient legal framework can lead to disputes, violations and even crimes, which will ultimately harm the country's sport as a whole (Jafari et al., 2023). One of the important aspects of this issue is financial crimes, which has always been one of the main concerns of managers and regulatory bodies due to the economic complexities and high turnover of this industry. Financial crimes in sports can include things like tax evasion, money laundering, embezzlement, collusion in competitions and corruption in business contracts. These violations are not only legally punishable, but can seriously damage one's reputation and reputation of sport in Iran (Khosravi, et al., 2021). In many cases, financial crimes in sport occur due to lack of sufficient supervision and weak enforcement of the rules. For this reason, creating an efficient regulatory system and strengthening legal institutions related to sport are among the necessary measures to deal with these problems. In this regard, developing and implementing comprehensive and up-to-date regulations, educating and informing people involved in the sports industry, and close cooperation between sports and judicial institutions are of particular importance. (Dadeghiyan et al., 2022).

Sport in Iran is facing certain challenges that are caused by the country's cultural, social and economic conditions. All these challenges, including lack of transparency in the management of clubs, financial problems of sports clubs, and weakness in legal and regulatory infrastructure, emphasize the necessity of careful analysis of legal issues and financial crimes in this area. In fact, without addressing these issues and removing existing obstacles, achieving sustainable growth and development of sport in the country will face many difficulties (Rahimi, and Nassiri, 2018). One of the first issues that should be considered among the legal issues of sport in Iran are the laws and regulations related to sport. These laws, which include the country's general laws and specific regulations related to sport, provide a framework for regulating and managing sports activities. In Iran, sports laws are generally included in general laws such as the Islamic Penal Code, the Trade Law, and the Labor Law. But in some cases, special regulations have been formulated that are directly related to the sports industry. Although these regulations are comprehensive and efficient in some areas, they are also accompanied by ambiguities that can cause legal problems and disputes (Shah Hosseini et al, 2017). One of the main challenges in this field is that some laws and regulations are not up-to-date. Due to the rapid and extensive developments that occur in the sports industry at the global level, there is a need for the laws and regulations related to this field to be constantly reviewed and updated so that they can respond to new needs. Otherwise, instead of protecting the rights of the parties, these laws may become a factor triggering disputes and violations (Elahi et al., 2009). One of the issues that needs special attention in the sports industry of any country, especially Iran, is financial transparency. In many cases, the lack of transparency in the contracts of players and coaches has led to many legal problems, including financial disputes, non-payment of salaries, and even complaints related to the termination of unfair contracts. For this reason, it is necessary to draft sports contracts more carefully and clearly specify the rights and obligations of the parties in them (Sedighi et al., 2024). Financial crimes are also one of the main concerns in Iran's sports industry. Financial crimes can take many forms, including tax evasion, money laundering, embezzlement, and match-fixing. These crimes are not only legally prosecuted, but can have profound negative effects on the public image of sport in the country. To deal with these crimes, it is necessary to have a strong and efficient legal and regulatory framework (Rahbari and Lajmorak, 2016). One of the factors that can lead to the occurrence of financial crimes in sports is the lack of transparency in the financial management of sports clubs and organizations. In many cases, the lack of sufficient supervision and lack of transparency in financial reports lead to financial violations. For this reason, strengthening the monitoring and internal audit systems in sports clubs and organizations is of particular importance. This supervision should be such that all financial and contractual transactions are carefully and regularly reviewed and any violations are quickly identified and followed up (Hosseini and Eshaghi, 2014). By increasing the level of awareness of laws and regulations, people can better know their rights and obligations and take timely and correct action in case of problems. This not only helps to reduce crimes, but can also lead to increased public trust in sports institutions (Javan Jafari, & Safari, 2018). The role of regulatory and judicial institutions is also very important in this field. Institutions such as disciplinary committees, sports courts and special judicial authorities should act with power and independence and effectively deal with crimes and financial violations in sport. Strengthening these institutions and increasing their expertise and efficiency can help improve health and transparency in the sports industry (Zare et al., 2021). Finally, international interactions can also play an important role in improving the legal and financial status of sport in Iran. Considering that sport is a global industry and many of its issues are related to the international level, there is a need for Iran to cooperate closely with international sports institutions and take advantage of their experience and knowledge in the field of sports management and supervision. This cooperation can help improve the legal and financial standards of sport in Iran and prevent violations and crimes

(Bakhtiyari nia et al., 2023). In general, investigating legal issues and financial crimes in Iran's sports industry requires a multidimensional and comprehensive approach. This review should include a detailed analysis of laws and regulations, identification of weaknesses and strengths, investigation of actual cases of violations and crimes, and providing practical solutions to improve the situation. It is only with such an approach that it is possible to achieve sustainable growth and development of sport in the country and to ensure that this industry, as one of the important economic and social pillars, is properly managed and monitored.

Economic crimes are one of the most important dimensions of criminal law, although the legislator has not recognized it as an independent area. The fight against economic corruption is the current issue and the subject of debate in our society, and unfortunately, from time to time, alarming news about its spread in various social spheres is heard (Hassanpour, 2015). Economic crimes not only challenge the economic system, but also all levels of the social system, and this category of crimes should be controlled with comprehensive criminal law. Iran's economic environment also creates more favorable conditions for committing economic crimes due to suffering from many injuries compared to advanced economic systems, while the legal system, especially the criminal law of Iran, does not have a specific explanation for this category of crimes. Financial corruption in professional sport and the occurrence of economic crimes are known as one of the common problems in professional sport. High financial turnover of professional sport has been conducive to the occurrence of economic crimes in this area. Examining the legal dimensions of economic crimes in professional sport will make one aware of the current situation of this issue. On the other hand, conducting research on the legal aspects of economic crimes in professional sport will lead to identifying the weaknesses in this regard and offer solutions to improve the management of economic crimes in professional sport.

Methodology

This study is a descriptive-survey in nature and applied in essence. Data were collected through surveys and interviews with sports experts. The legal aspects were extracted from expert opinions and structured using the Interpretive Structural Modeling (ISM) technique. The resulting network was evaluated as input to the network analysis process, which not only developed a suitable structure but also determined the importance coefficient of each factor across the entire network. This process results in an interactive and non-linear framework. Interpretive Structural Modeling (ISM):

Interpretive Structural Modeling (ISM) is employed for clustering the legal aspects of economic crimes in professional sport. ISM, a collection of soft oper-

ations research techniques, determines the relationships among factors that are individually or collectively dependent on each other. This method is useful for analyzing the relationships between the characteristics of multiple variables defined for a particular issue.

Network Analysis Process (NAP):

Following the ISM analysis, the resulting network model was used as the input for the network analysis process (NAP). In this phase, expert opinions were surveyed through pairwise comparisons, and relevant analyses were conducted to obtain the importance weights of the model dimensions. This network analysis aims to determine the relative importance of each factor within the network and their interdependencies.

Statistical Population:

The statistical population for this study consists of 25 legal experts in the field of sport. These experts were selected using a snowball sampling method, and in-depth interviews were conducted to gather detailed and comprehensive insights into the legal aspects and economic crimes in professional sport. This technique allows experts to provide their opinions on the impacts (both direction and intensity) between factors with greater precision and expertise.

Identification of Critical Criteria:

Initially, 13 criteria were identified as critical factors of the legal dimensions of economic crimes in professional sport. These criteria were individually analyzed to determine their role and significance within the overall model.

Identification of Causal Relationships:

The next step involved identifying the pattern of causal relationships among the identified criteria. After recognizing the dimensions and indicators of the study, the relationships between these dimensions and indicators were analyzed using the conceptual relationship of "leading to." To reflect the internal relationships among the main criteria, the views of 25 experts were utilized based on the ISM.

Internal Relationship Matrix:

The matrix resulting from these analyses (internal relationship matrix) illustrates both the cause-and-effect relationships among the factors and the effectiveness of the variables. This matrix provides a detailed depiction of how each factor impacts other factors and to what extent. Such information enables researchers to create a comprehensive map of the relationships among various legal and economic factors in professional sport, aiding in better understanding and optimal management of these relationships. Utilizing the Interpretive Structural Modeling (ISM) and the Analytic Network Process (ANP) techniques allows researchers to systematically and precisely analyze the complex relationships between variables and identify strategic priorities. This approach offers a deeper understanding of the interactions between legal factors and economic crimes within the professional sports industry in Iran, helping to develop effective strat-

egies to reduce economic crimes. Specifically, the development of comprehensive and effective legal frameworks can play a crucial role in enhancing the performance and financial health of this industry.

Research findings

In the following section, we will continue the results of research data processing and the experts' opinions based on the steps of the ISM method and Tahil. The interpretive structural modeling was proposed by Warfield. It is a methodology for understanding the relationships between the components of a complex system. In other words, the ISM is a methodology for structuring relationships between elements of a system and creating order among them. In the following part of the article, along with the analysis of the findings, the steps of this method have been explained.

Structural Self-Interaction Matrix (SSIM)

V: the factor of row i causes the factor of column j to be realized, A: the factor of column j causes the factor of row i to be realized, X: both the factors of row and column cause each other to be realized (factor i and j have a two-way relationship), O: There is no connection between row and column operator. The final result of experts' opinions is obtained in the matrix of the table 1.

Table 1
Structural Self-Interaction Matrix (SSIM)

Primary Access Matrix (RM)

The preparation of the achievement matrix is done using the structural interaction matrix itself. That is, by using the law of substitution of zero and one, the SSIM matrix is converted into a matrix of zero and one in the format of Table 2.

Table 2
Initial success matrix

13 12 11 10 9 8 7 6 5 4 3 2 1															
0 1 0 0 0 0 0 0 1 inspection 1 0 1 0 0 0 0 0 0 0 1 1 International regulations 2 1 1 0 0 0 0 0 0 0 1 1 International regulations 2 1 1 0 0 0 0 0 0 0 1 0 1 Intellectual property law 3 0 <td>13</td> <td>12</td> <td>11</td> <td>10</td> <td>9</td> <td>8</td> <td>7</td> <td>6</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> <td>Criterion</td> <td></td>	13	12	11	10	9	8	7	6	5	4	3	2	1	Criterion	
0 1 0 0 1 0 0 0 0 0 1 1 regulations 2 1 1 0 0 0 0 0 0 0 1 1 Intellectual property law 3 0	0	1	0	0	1	0	0	0	0	0	0	0	1		1
1 1 0 0 0 0 0 0 0 0 1 0 1 property law 3 0 <t< td=""><td>0</td><td>1</td><td>0</td><td>0</td><td>1</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>1</td><td>1</td><td></td><td>2</td></t<>	0	1	0	0	1	0	0	0	0	0	0	1	1		2
0 0	1	1	0	0	0	0	0	0	0	0	1	0	1		3
0 0 0 0 1 1 1 1 1 0 1 0	0	0	0	0	0	0	0	0	0	10	0	0	0	•	4
0 0 0 0 1 0 1 0	0	0	0	0	0	1	1	1	1	0	1	0	0		5
0 0 0 0 1 0	0	0	0	0	0	0	1	0	1	0	0	0	0		6
1 1 1 0 1 0	0	0	0	0	0	0	1	0	0	0	0	0	0	•	7
1 1 1 1 0 1 0 0 0 0 0 1 0 0 0 1 0 0 0 0 1 0	0	1	0	0	0	1	0	1	0	0	0	0	0	Cultural factors	8
0 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1	1	1	0	1	0	0	0	0	0	1	0	0	the legal frame-	9
0 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	1	0	0	0	0	0	1	0	0	0		10
1 0 0 0 0 0 0 0 0 0 0 0 Social preven-	0	1	1	0	0	0	0	0	0	0	0	0	0		11
	0	1	0	1	0	0	0	0	0	0	0	0	0	Legal contract	12
	1	0	0	0	0	0	0	0	0	0	0	0	0		13

The final achievement and a leveling matrix is obtained using the transferability relation. In other words, the initial acquisition matrix is adapted. To obtain the final matrix, we first add the initial matrix to the unit matrix and then raise the resulting matrix to the power n. This operation should be performed according to Boolean rules. The obtained results are presented in Table 3.

Table 3
Final achievement matrix

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At this stage, after obtaining the final achievement matrix, to determine the level of criteria, two attainable sets and a pre-requisite set are defined. The first line that the two sets share and that is equal to the attainable set will be assigned the first level of priority. After determining the level, we remove the criterion or criteria whose level has been determined from the table and repeat this process until all the remaining variables are determined. Then based on the determined levels and the matrix, the final structure of the ISM network is drawn. Therefore, all the criteria are leveled according to the power of influence and the power of dependence, which is obtained as described in Table 4.

Table 4
Leveling of factors based on power of influence and dependence

level	vel Sub- scribe Moghaddam collec		Available collection	Criterion	
5	1-3-9	1-2-3-5-6-8-9	1-3-4-9-10-11-12-13	Supervision and inspection	1
6	2	2	1-2-3-4-9-10-11-12-13	International regulations	2
5	1-3-9	1-2-3-5-6-8-9	1-3-4-9-10-11-12-13	Intellectual prop- erty law	3
1	4	1-2-3-4-5-6-8-9-10-11- 12	4	Security measures	4
7	5-6-8	5-6-8	1-3-4-5-6-7-8-9-10-11-12- 13	Individual factors	5
7	5-6-8	5-6-8	1-3-4-5-6-7-8-9-10-11-12- 13	Management fac- tors	6
1	7	5-6-7-8	7	Situational pre- vention	7
7	5-6-8	5-6-8	1-3-4-5-6-7-8-9-10-11-12- 13	Cultural factors	8
5	1-3-9	1-2-3-5-6-8-9	1-3-4-9-10-11-12-13	Elaboration of the legal framework	9
2	10	1-2-3-5-6-8-9-10-11-12	4-10	Information agents	10
4	11	-1-2-3-5-6-8-9-11	4-10-11-12	Economic factors	11
3	12	1-2-3-5-6-8-9-11-12	4-10-12	Legal contract	12
1	13	1-2-3-5-6-8-9-13	13	Social prevention	13
-					

According to the leveling and the final access matrix, first the initial model is drawn and then by removing transferability from this model, the final version is presented, titled "The model of legal dimensions of economic crimes in professional sport". The final model obtained in this research consists of 7 levels (Figure 1). It should be noted that the indicators placed at higher levels have less influence and are more influenced by other factors.

Draw a MICMAC diagram

The purpose of a MICMAC analysis is to divide the criteria into four categories according to their influence and dependence. In this method, all criteria can be placed in one of the four clusters. On the MICMAC matrix, the border points are usually one unit larger than the average number of factors. For example, in this research (considering that the number of criteria is 13), border points are considered equal to 7. However, according to the conditions of the research,

different border points can be considered. The border points should be such that they can separate the different factors in the desired clusters.

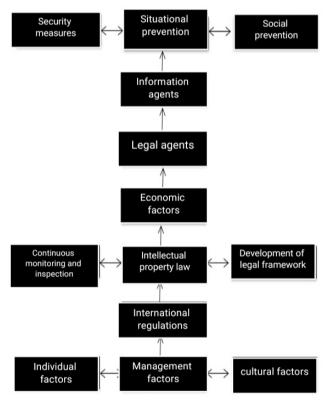


Figure 1
Structural model of legal dimensions of economic crimes in professional sport in Iran

Discussion

Economic crimes challenge not only the economic system but also all levels of the social system, and this category of crimes must be controlled with comprehensive criminal challenges. Iran's economic environment, due to suffering from many injuries, creates more favorable conditions for committing economic crimes compared to advanced economic systems, while the legal system, especially the criminal law of Iran, does not have a specific explanation for this category of crimes. Sport also has economic crimes at different levels due to the high volume of monetary transactions. The existence of economic crimes in Iran's professional sport has caused sports clubs and teams as well as athletes to face problems in this regard. On the other hand, the occurrence of economic crimes

in Iran's professional sport has not been fully investigated and evaluated due to the lack of codified legal rules and regulations. In other words, the existence of a vacuum regarding the legal dimensions of economic crimes in Iran's professional sport has led to the creation of various economic crimes in the current environment, but practically no legislation and legal treatment are developed in this regard. On the other hand, the legislators' lack of attention to economic crimes in professional sport has led to the financial and economic contamination of the professional sports environment today. The findings of this research are consistent with the reviews of Huang et al. (2018), Rubio & Carrasco-Gallego (2014), Coates & Humphreys (2007), Barzykina (2016), Tabatabaei (2014), Hassanpour (2015). What is more, in their research, which targeted the growth of economic crimes in Nigeria, Rubio & Carrasco-Gallego (2014) found out after their investigations that the legal gap and weakness in the existing laws had led to economic crimes in the country, especially in cyber dimensions. Nigeria should grow and control these crimes at a slow pace. In their research which focused on legal loopholes to fight economic crimes in Iran's laws, after their investigations, Ramezani and Abdi (2017) found out that due to the lack of numerous and specialized legislators in the country, clear and codified laws dealing with economic crimes had not been implemented in Iran. In his research, which focused on the shortcomings of economic crimes in Iran's criminal policy, after his investigations, Hassanpour (2015) uncovers the multiplicity of law-making institutions and legal resources, tolerance in the formulation of laws and criminalization, etc. It indicates shortcomings in our criminal policy regarding economic corruption. In their research, which pertained to investigating economic crimes and the role of organizations and companies in the management of these crimes, Huang et al. (2018) found out after their investigation that legal weaknesses in laws and regulations had caused companies and organizations not to enter into the management of economic crimes in the majority of activities related to social responsibility. Reviewing the theoretical literature, seven categories of legal aspects of economic crimes in professional sport were identified. Then, regarding the influence of these factors together, it is clear in the second diagram that the situational prevention criterion is located alone in the independent cluster area. This means that the use of situational prevention in terms of effectiveness and efficiency has gained an autonomous status and has the lowest effectiveness and efficiency. The criteria of security measures, information factors, social prevention, legal contract, economic factors are more influenced by other factors and are among the effective and dependent elements from a systemic point of view. The criteria of drafting the legal framework, intellectual property law, supervision and inspection are also located in the link cluster area, in the sense that they have little dependence on other factors, but have a great influence on other criteria. Moreover, the index of drafting the legal

framework can help to improve all indicators. In this way, we can get closer to reducing economic crimes by developing a legal framework. Finally, the criteria of managerial factors, cultural factors, international regulations, and individual factors are placed in the driving or influencing cluster area. In fact, these factors have greatly affected the legal dimensions of economic crimes in professional sport. What is more, by comparing the results and history, ambiguous relationships between the factors affecting the implementation of the legal dimensions of economic crimes in professional sports were specified and a comprehensive model with certain hierarchies and relationships was presented. This model filled the gap in the field of research caused by the ambiguity of the relationships between the criteria and the lack of clarity of the hierarchy between the criteria.

Considering that financial development has a great impact on other legal dimensions of economic crimes in professional sport, it is suggested to develop and encourage the reporting system of economic crimes and expand the culture of cooperation with the police in the field of discovering, identifying and prosecuting economic crimes. Creating an international agreement between the sports organizations of different countries, drafting appropriate laws and making necessary amendments in the current regulations of the countries in the field of appropriate treatment, resorting to comprehensive international cooperation in the field of prevention, detection and prosecution of perpetrators in this field constitute further solutions. One cannot forget about the expansion of comparative studies and international cooperation in new legal fields, harmonizing and facilitating the implementation of laws in consultation with relevant groups in other countries, in order to be aware of the latest developments in the field of economic crimes in sport, inventing new methods and teaching them. It is suggested the agents of research and prosecution of economic crimes should promote the culture of work ethics in the information environment, use preventive security measures in order to minimize the damage caused by the occurrence of serious crimes in sport, as well as develop research in the field of serious crimes in sport. More research should be done on the topic and its relationship with other concepts of management.

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AUTHORS' CONTRIBUTIONS

Mohammad Saeed Kiani: Conceptualization, methodology, original draft, data management, research, review, and editing

Leila Nazari: Analysis, visualization, validation, supervision, project management

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