



Evaluation of intellectual capital in sports institutions in Egypt and Palestine.

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Abstract

The research aims to Identification and evaluation of intellectual capital in sports institutions in Egypt and Palestine. To achieve this, the researchers used a questionnaire (intellectual capital) as a tool to collect data and information from an exploratory sample of (50) people and a basic sample of (290) from the administrative bodies of workers in sports clubs - all administrative levels - in Egypt and Palestine Descriptive results are shown That the calculated value of (Ca2) is greater than the tabular (9.49), for all the expressions of the questionnaire, as the calculated value of (Ca2) ranged between (17.586 *: 145.828 *), which shows the presence of statistically significant differences in all the statements results in light of the hypotheses Sports institutions possess human resources with high expertise and competencies to achieve their strategic goals, and sports institutions allow employees to see updates on work policies and procedures, and there are clear mechanisms for sports institutions to follow up on observations and complaints related to beneficiaries' service and seek to resolve them.

Keywords : (Evaluation intellectual capital sports institutions)

Introduction:

There are many reasons to pay attention to intellectual capital, including that it works to increase the creative capacity within the organization, helps to attract customers and beneficiaries and enhance their loyalty, works to enhance competition by providing more new and developed products, and works to reduce costs and the possibility of selling at competitive prices because the capital The ideology is one of the most valuable assets in the twenty-first century, and maintaining a superior level of knowledge within the institution guarantees the scientific use of information. (Mustafa, Ahmad, 2004,20) (Bashir, Ammar, 2011, 25)

Intellectual capital can be defined as the total value of the institution's intellectual resources that can be put into use in order to create more profit for the institution. Intellectual capital is referred to as the knowledge, skills, experience and education accumulated in the human component, which can be converted into a value that contributes to achieving more revolution and profit within the institution. (Stewart, 1997,30)

The Organization for Economic Development and Cooperation (OECD) defined it as the economic value of two types of intangible assets of the enterprise, namely, structural capital (organizational processes, procedures, technology, intellectual property), and human capital, which are human resources within the institution and workers (Sanchez, 2012,404), (Al- Gendy, 2005, 118)

Attention should be paid to the development of intellectual capital through the application of modern administrative methods within the institution and the utmost attention to the human element, attracting the best human talents to the institution, and preserving distinguished workers by giving them confidence and encouraging their creativity. (Abdo, Hany Mohamed, 2006, 45)

Therefore, there is great importance to measure intellectual capital because of its benefits, including: Determining the importance of the elements and components of intellectual capital (human, structural, relational) has an impact on its good use and efficient management, and also the measurement works to achieve effective control over intangible assets for the purpose of increasing Its value and increase the efficiency of financial reporting. (Kannan, g, 2004,395) (Caddy, 2002,80)

Given the importance of intellectual capital as one of the most valuable assets in the twenty-first century, it represents forces capable of introducing fundamental adjustments in the work of sports institutions (Abdel-Hamid, 2014, 131), and intellectual capital generates more investments in a semi- permanent manner, so the intellectual assets are more important than any Other assets. (Stewart, 2004, 40)

Through most of the definitions of intellectual capital, the three most important components of intellectual capital have been agreed upon, which are human capital (skills, knowledge, experiences), and structural capital (organizational processes in the institution, work

procedures, research systems, databases, invention, copyright. Relational capital or clients' capital (formal and informal relationships with external clients and beneficiaries)

Research problem:

Intellectual capital is of great importance that contributes to discovering and strengthening the cognitive and organizational capabilities of individuals within institutions and enabling them to produce new products for the institution and then expanding its market share, maximizing its strengths, and giving it a competitive advantage that distinguishes it from others in order to avoid intense competition. (Yahyaoui, Naima, 2015, p. 3) Through the researchers reviewing the recommendations of previous studies, the study of (Muhammad, Nafiz, 2010), (Abdel Moneim, Osama, 2008), (Chao, Liu, 2009) recommended the need to pay attention to intellectual capital due to its paramount importance for the development of Institutions and their advancement because they have a positive impact on the performance of institutions and clarify the importance of its human and structural components and relationships.

From all of the above, researchers did not find any study concerned with clarifying intellectual capital within sports institutions. This study came to identify intellectual capital and its importance within the sports institutions in Egypt and Palestine.

Research objectives:

The research aims to identify and evaluate the intellectual capital in sports institutions within Egypt and Palestine through:

- 1- Learn about the human capital in sports institutions within Egypt and Palestine.
- 2- Learn about the structural capital in sports institutions in Egypt and Palestine.
- 3- Learn about the capital of relationships in sports institutions in Egypt and Palestine.

Research questions:

- 1- What is the concept of human capital in sports institutions in Egypt and Palestine?
- 2- What is the concept of structural capital in sports institutions within Egypt and Palestine?
- 3- What is the concept of relationship capital in sports institutions in Egypt and Palestine?

Research Procedures:

The method:

The researchers used the descriptive method, the survey method, to suit the nature of the research.

Research Society and Sample:

The research community is represented by the administrative bodies of workers in sports clubs - all administrative levels - in Egypt and Palestine

Exploratory research sample:

The exploratory sample was determined, which reached (50) individuals who were randomly selected from outside the main research sample and representative of the research community, in the period from (8/10/2020) to (8/25/2020).

Basic research sample and its limits:

- Human boundaries: The research sample consisted of (290) workers in sports clubs - all administrative levels - in Egypt and Palestine, out of a total of (370) questionnaires that were distributed, and they were chosen in a clamshell manner for their purposes from different social and economic levels. Ethical guidelines were adhered to while conducting the research.
- Spatial limits: Field application was carried out on a sample of the administrative bodies of workers in sports clubs - all administrative levels - in Egypt and Palestine.
- Time limits: The field application of the research tools was carried out in its final form from (1/9/2020) to (1/10/2020), as shown in Table (1):

*Table (1)
A numerical and relative statement of the sample in question*

Country	N	Governorate	N. of clubs	N. of employees	%
Egypt	1	Cairo Governorate	13	70	24.13
	2	Assiut Governorate	6	32	11.03
	3	Damietta Governorate	10	56	19.13
	4	Alexandria Governorate	9	45	15.51
Palestine	5	Rafah Governorate	9	48	16.55
	6	Gaza Governorate	7	39	13.44
		Total	61	290	100

Data collection tools:

1. "Intellectual Capital" Questionnaire (prepared by researchers), Appendix (1).

•The intellectual capital form, which included three axes, namely, human capital, structural capital, and relationship capital (clients). And in light of the research concepts and terms, and within the framework of the procedural concept and

previous studies, and their response is determined according to the assessment of five (strongly agree - agree - neutral - disagree - strongly disagree) on a related scale (1 - 2 - 3 - 4 - 5) of the terms.

Statistical coefficients for the questionnaire:

First: Calculating the validity coefficient:

The validity of the arbitrators:

The researchers relied on the experts 'sincerity in order to determine the appropriateness of the phrases and themes of the intellectual capital questionnaire, as some phrases were deleted, modified and added based on the opinions of experts.

Internal consistency validity:

After the presentation to the experts, an experimental image of the form was reached, and thus the questionnaire became valid and valid for application to the exploratory group, which is (50) individuals from within the research community and outside the basic research sample, and the study aimed to identify: Any difficulties in the application process - finding truthfulness and determining

consistency). The results of the pilot study revealed the following:

- Understanding the study sample of the expressions contained in the questionnaire, as none of them initiated any inquiry about any of the questionnaire phrases.
- The clarity of the instructions for the questionnaire.

Then the researchers applied the questionnaire attached (1) to an exploratory sample consisting of (50) individuals from the research community and outside its main research sample from (8/10/2012) to (8/25/2020). The researcher used to calculate the validity factor of the internal consistency of the questionnaire.

And through the coefficient of correlation of phrases with their axes, phrase No. (7) was deleted from the first axis, and phrase No. (33) from the third axis.

The correlation coefficient of the axes in the questionnaire as a whole was as shown in Table (2):

*Table (2)
Correlation coefficient of axes with the survey as a whole (n = 50)*

N	The axes	Correlation coefficient
1	Human capital	0.769*
2	Structural capital	0.765*
3	Relationship capital (clients)	0.855*

(*)Sig at the level of 0.05

From Table (2), it becomes clear: There is a statistically significant correlation relationship (0.05) between the axes of the questionnaire and the questionnaire as a whole.

Second: Calculation of the stability factor:

The researchers used the Cronbach alpha coefficient to calculate the reliability coefficient for the questionnaire, as shown in Table (3).

*Table (3)
Stability of the axes of the questionnaire under investigation (n = 50)*

N	The axes	Correlation coefficient
1	Human capital	0.863*
2	Structural capital	0.636*
3	Relationship capital (clients)	0.864*
4	The questionnaire as a whole	0.681*

(*) Sig at the level of 0.05

From Table (3), it is clear: the stability of the questionnaire axes, and the internal consistency coefficient for each axis is significant, which indicates a high coefficient of stability of the questionnaire axes.

Application of the questionnaire form:

After completing the scientific transactions (truthfulness and consistency) of the questionnaire form for evaluating the intellectual capital in the sports institutions in Egypt and Palestine, the questionnaire was applied in its final form attached (2) to the research sample number (290) in the period from (9/1/2020) To (1/10/2020), and after completing the application of the questionnaire, it was collected, organized, and data were emptied to conduct statistical treatments in order to reach and discuss the research results.

Statistical treatments:

In the statistical treatments of data within this study, the researcher used the Statistical Packages for Social Sciences (SPSS) program, using the following parameters: (Frequencies and percentage. - Pearson correlation coefficient- Cronbach Alpha Stability Coefficient- The estimated degree- The weight ratio- Ca 2).

Presentation, interpretation and discussion of results:

1. Presentation, interpretation and discussion of the first question: What is the concept of human capital in sports institutions in Egypt and Palestine?

*Table (4)
The estimated percentage of the concept of human capital in sports institutions in Egypt and Palestine
n = 290*

N	Strongly Agree	Agree	neutral	Disagree	Strongly Disagree	The discretionary score	Estimated ratio	Ca 2
1	69	112	76	24	9	1078	74.34%	119.276*
2	46	113	85	37	9	1020	70.34%	116.207*
3	40	67	106	62	15	925	63.79%	78.862*
4	58	101	76	40	15	1017	70.13%	74.931*
5	42	73	91	62	22	921	63.51%	49.690*
6	36	77	102	53	22	922	63.58%	70.724*
7	44	72	80	58	36	900	62.06%	23.448*
8	62	77	100	37	14	1006	69.37%	77.897*
9	34	55	80	77	44	828	57.10%	28.034*
10	37	68	93	63	29	891	61.44%	45.379*
11	53	67	97	52	21	949	65.44%	52.276*
12	56	83	87	48	16	985	67.93%	57.483*

* Tabular value of (Ca2) at (0.05) = 9,49

It is clear from Table (4) that:

There are statistically significant differences at the level of (0.05), where the calculated (Ca2) was greater than the tabular and ranged from (23.448 *) to (119.276 *), and the estimated percentage of the axis expressions was high and ranged from (57.10%) to (74.34%), which is a percentage High indicates the importance of the axis.

Where the researchers believe that it is necessary to pay attention to human resources, workers and employees within sports institutions, whether by optimal selection for them or leaving opportunities for innovation, creativity and their development through training programs that improve their level of performance because that interest enhances the opportunities for the progress of the sports institution and raises the level of their practical experience and their productivity towards achieving The desired goals and their reaching a prosperous and advanced level among all other sports institutions, and this is evidence that the human element is one of the most important resources of the institution.

This is in line with the study (Al-Khodari, Maha, 2015) and the study (Qashqash, Khaled, 2014) and the study (Shaban, Rajab, 2011), that it is necessary to pay attention to the resources and the human element within the institutions because the great interest on the part of the institutions is the human capital and their quest to obtain cadres A good and distinguished human being that has a great role in improving performance and progress among other institutions.

2. Presentation, interpretation and discussion of the second question: What is the concept of structural capital in sports institutions in Egypt and Palestine?

Table (5)
The estimated ratio of WCA-2 to the concept of structural capital in sports institutions within Egypt and Palestine
n = 290

N	Strongly Agree	Agree	neutral	Disagree	Strongly Disagree	The discretionary score	Estimated ratio	Ca 2
13	45	67	81	54	43	887	61.17%	17.586*
14	47	56	97	44	46	884	60.96%	34.241*
15	57	78	85	38	32	960	66.20%	38.034*
16	52	57	88	52	41	897	61.86%	21.759*
17	56	96	91	31	16	1014	69.93%	86.724*
18	93	82	76	29	10	1089	75.10%	90.862*
19	73	106	72	28	11	1072	73.93%	100.586*
20	64	93	85	38	10	1033	71.24%	80.931*
21	74	113	59	31	13	1074	74.06%	104.69*
22	116	91	56	18	9	1157	79.79%	145.828*

* Tabular value of (Ca2) at (0.05) = 9,49

It is clear from Table (5) that:

There are statistically significant differences at the level of (0.05), where the calculated (Ca2) was greater than the tabular and ranged from (17.586 *) to (145.828 *). High indicates the importance of the axis

Where the researchers believe that it is necessary to pay attention to the structural capital and organizational structure of sports institutions, because it is characterized by modernity because it greatly helps in the flow of information in a good and easy way between workers inside sports institutions between different administrative levels.

This is in line with the study (Shaban, Rajab, 2011) and the study (Al- Khatib, Mazzouza, 2013), that it is necessary to clarify the importance of structural capital for the higher managements within institutions because of their great importance through which they serve the desired goals of the institution.

3. Presentation, interpretation and discussion of the second question: What is the concept of capital relationships in sports institutions within Egypt and Palestine?

Table (6)
The estimated percentage and Ka-2 for the concept of capital relationships in sports institutions within
Egypt and Palestine n = 290

N	Strongly Agree	Agree	neutral	Disagree	Strongly Disagree	The discretionary score	Estimated ratio	Ca 2
23	70	93	75	39	13	1038	71.58%	69.724*
24	73	81	81	31	24	1018	70.20%	54.621*
25	58	71	91	48	22	965	66.55%	45.759*
26	51	67	97	44	31	933	64.34%	44.414*
27	66	77	74	38	35	971	66.96%	27.759*
28	64	73	94	32	27	985	67.93%	55.069*
29	56	96	91	31	16	1015	70%	86.724*
30	73	106	73	27	11	1037	74%	102.138*
31	64	94	85	37	10	1035	71.37%	82.862*
32	74	113	60	30	13	1075	74.13%	105.069*
33	116	91	56	18	9	1157	79.79%	145.828*
34	70	93	75	39	13	1038	71.58%	69.724*
35	73	81	81	31	24	1018	70.20%	54.621*
36	58	71	91	48	22	965	66.55%	45.759*

* Tabular value of (Ca2) at (0.05) = 9,49

It is clear from Table (6) that:

There are statistically significant differences at the level of (0.05), where the calculated (Ca2) was greater than the tabular and ranged from (27.759 *) to (145.828 *), and the estimated percentage of the axis expressions was high and ranged between (64.34%) to (79.79%), which is a percentage High indicates the importance of the axis

Where the researchers believe that it is necessary to pay attention to communication within sports institutions and the formation of positive relationships between workers each other and between them and external customers because of this strong effect in creating a distinct work environment within the sports institution and improving its performance among customers and work to solve problems related to providing services and through that works To gain the satisfaction of the beneficiaries and customers.

This is consistent with the study (Al-Khatib, Mouzouza, 2013) and the study (Al-Rousan, Al-Ajlwany, 2010), that it is necessary to pay attention to the capital of relationships and clients because this leads to achieving outstanding performance within institutions and thus greatly helps in the institutional success.

Research conclusions and conclusions:

In light of the desired objectives of the research and based on the scientific procedures related to the topic of the research, and the results obtained through the application of statistical transactions, the following has been concluded: -

First: Descriptive research findings:

The descriptive results showed that the calculated value of (Ca2) is greater than the tabular (9.49), for all the expressions of the questionnaire, as the value of (Ca2) calculated ranged between (17.586 *: 145.828 *), which shows the presence of statistically significant differences in all the statements.

Second: Conclusions in light of the research questions:

First: With regard to the first axis:

- Sports institutions have human resources with high expertise and competencies to achieve their strategic goals.
- Sports institutions are keen to increase the capabilities of their employees through effective training.
- The sports institutions working for them contribute to creativity and innovation.

Second: With regard to the second axis:

- Sports institutions allow employees to view updates on work policies and procedures
- Sports institutions have an effective system that helps in organizing and retrieving information.
- Administrative processes in sports institutions are flexible enough to achieve the desired goals.
- Sports institutions adopt an organizational structure that helps employees perform their tasks easily and easily.

Third: Regarding the third axis:

- There are clear mechanisms for sports institutions to follow up on observations and complaints related to beneficiaries' service and seek to resolve them
- Sports institutions are keen to take into account the economic conditions of society when providing services to beneficiaries
- Sports institutions seek to reduce the time in solving the problems of their customers
- Sports institutions communicate continuously with their customers in order to find out their desires

Research recommendations:

Based on the findings of the research, and in light of the research questions, the researchers present these recommendations, which are:

1. Sports institutions must pay attention to intellectual capital and invest in their intellectual assets in order to maximize their material resources.
2. Different strategies must be followed within sports institutions for the elements of intellectual capital (human - structural - clients) to improve performance and achieve the competitive advantage of sports institutions.
3. Sports institutions must work to improve their performance through obstructing their strengths and weaknesses.
4. Sports institutions must consider the intellectual capital as elements of important and great wealth that contribute to increasing its market value among all institutions.

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