## Profit and Nonprofit Sports Clubs, Financial and Organizational Comparison in Poland

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**Abstract :** The paper identifies the features of Polish sports clubs in the particular organizational forms: profit and nonprofit. Identification and description of these features is carried out in terms of financial efficiency of the given organizational form. Under the terms of the efficiency the research allows you to specify the advantages of particular organizational sports club form and the following limitations. Paper considers features of sports clubs in range of Polish conditions as legal regulations. The sources of the functioning efficiency of sports clubs may lie in the organizational forms in which they operate. Each of the available forms can be considered either a for-profit or nonprofit enterprise. Depending on this classification there are different capabilities of increasing organizational and financial efficiency of a given sports club. Authors start with general classification and difference between for-profit and non-profit sport clubs. Next identifies specific financial and organizational conditions of both organizational form and then show examples of mixed activity forms and their efficiency effect.

Keywords : financial efficiency, for-profit, non-profit, sports club

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