



# **Sports Finance and Management: Real Estate, Entertainment, and the Remaking of the Business**

*Jason A. Winfree, Mark S. Rosentraub, Brian M Mills*

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The sports business landscape has changed dramatically in the past two decades. Teams and facilities have become integral parts of the businesses of real estate and development, entertainment, and the media. While an understanding of core financial management issues specific to the sports industry is still mandatory, a greater appreciation of financial and management issues that link teams to the dynamic forces that make it possible to listen or to watch games at home, on the road, or anywhere a fan happens to be is also needed.

**Sports Finance and Management: Real Estate, Entertainment, and the Remaking of the Business** takes an in-depth look at the changes in the sports industry, including the interconnecting financial issues that occur when a sports team becomes a part of bigger companies, the altered nature of fan loyalty influenced by network and Internet footprint, dramatic changes in sports venues driven by the trend for single-purpose stadiums, and league policies such as revenue sharing, luxury taxes, and salary caps. The authors have deliberately not chosen sports examples to teach general financial and management concepts. Rather, they use basic financial and management concepts to illustrate the differences and uniqueness of the sports industry. This gives students tackling finance issues for the first time a firm foundation, while allowing those more expert in financial issues to apply their skills and knowledge to the issues specific to the sports industry.

Capturing the issues that make the sports industry different from any other, the text examines the effects of public financing, unique pricing structures, and roster depreciation allowances. It includes a detailed treatment of risk measurement based on the monetary value placed on championship wins and the influence fixed rosters have on the investment horizon. These features and more give students the foundation needed to understand finance and management as well as the idiosyncrasies of the sports industry.

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