

## Determinants of added value in the field of sports entrepreneurship in Burkina Faso.

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## Abstract

Most countries have implemented policies and strategic action plans to promote entrepreneurship, develop SMEs, and facilitate the professional integration of youth. The objective of this article is to analyze the determinants of added value in the field of sports entrepreneurship in Burkina Faso. The data used are primary data collected from 90 small and medium-sized enterprises (SMEs), comprising 36 facilities for physical fitness activities and 44 sports-related SMEs. The non-probabilistic method, specifically the quota method, was chosen to constitute the sample. This study adopts both quantitative and qualitative approaches. We employed a multiple linear regression model using SPSS 26 (Statistical Package for Social Sciences version 26) to derive the necessary statistics for our analysis.

The main results reveal that determinants related to the entrepreneur, the company, and the business environment of sports enterprises have a positive and significant impact on the added value of sports entrepreneurship in Burkina Faso. Sources of funding have been found to be negative and significant at the 1% threshold. These results suggest that entrepreneurship is an alternative to meet the aspirations of a predominantly young and rapidly growing population. It serves as a means to combat poverty and create employment in Burkina Faso.

**Keywords:** Sports entrepreneurship; SME; multiple linear regression; added value; Burkina Faso.

## Résumé

La plupart des pays ont mis en place des politiques et des plans d'action stratégiques pour promouvoir l'entrepreneuriat, développer les PME et faciliter l'intégration professionnelle des jeunes. L'objectif de cet article est d'analyser les déterminants de la valeur ajoutée dans le domaine de l'entrepreneuriat sportif au Burkina Faso. Les données utilisées sont des données primaires collectées auprès de 90 petites et moyennes entreprises (PME), comprenant 36 structures d'activités de fitness et 44 PME liées au sport. La méthode non probabiliste, spécifiquement la méthode de quota, a été choisie pour constituer l'échantillon. Cette étude adopte des approches à la fois quantitatives et qualitatives. Nous avons utilisé un modèle de régression linéaire multiple avec le logiciel SPSS 26 (Statistical Package for Social Sciences version 26) pour obtenir les statistiques nécessaires à notre analyse.

Les principaux résultats révèlent que les déterminants liés à l'entrepreneur, à l'entreprise et à l'environnement des affaires des entreprises sportives ont un impact positif et significatif sur la valeur ajoutée de l'entrepreneuriat sportif au Burkina Faso. Les sources de financement se sont avérées négatives et significatives au seuil de 1%. Ces résultats suggèrent que l'entrepreneuriat est une alternative pour répondre aux aspirations d'une population majoritairement jeune et en forte croissance. Il sert de moyen pour lutter contre la pauvreté et créer de l'emploi au Burkina Faso.

**Mots-clés :** Entrepreneuriat sportif ; PME ; régression linéaire multiple ; valeur ajoutée ; Burkina Faso.

## 1. Introduction

In the face of the rising unemployment linked to the gap between the number of graduates entering the job market each year and the low capacity of public and private sectors to absorb them due to recent economic shocks, entrepreneurship and the promotion of SMEs are at the heart of the concerns of political authorities in developing countries. Consequently, most of these countries have implemented policies and strategic action plans to promote entrepreneurship, SME development, and the professional integration of youth (Dubé, 2012). Entrepreneurship has become a central aspect of our societies (Messeghem & Sammut, 2011). Indeed, it involves creating economic and social wealth from the initiative, imagination, and determination of an individual who succeeds in developing an activity using existing resources (Gastine & Dpsa, 2000). Now a major socio-economic issue, entrepreneurship is seen as a social demand from various stakeholders (Gastine & Dpsa, 2000). Consequently, the state can promote business creation as an alternative to reducing unemployment rates, serving as an essential means for renewing the productive fabric, creating jobs, and increasing the gross domestic product (GDP) of countries (Julien, 2005; OCDE, 2007). Entrepreneurial activity is a function within the economic subsystem of society (Dumais & al. 2005). Say (1815) adds that the entrepreneur is an economic actor whose activities generate added value through a new or different way of doing something. According to him, if the entrepreneur realizes a higher profit than the norm, it is because they have innovated: they have done something new and different. In this dynamic context, the field of sports has not been left behind in entrepreneurship. Sports offer a lucrative and constantly growing market worthy of significant investments, impacting various areas such as the economy, health, and politics. The development of this discipline leads sports organizations to seek a competitive advantage by investing in entrepreneurship (Cardella & al., 2021). The sports industry appears as a new opportunity (Ouhadi & Jibraili, 2017). Indeed, the ecosystem of sports businesses is dense and varied. These enterprises now play a significant role in sports, even if their contribution is often less visible than that of major public actors. In France, they represent 1% of wage employment and €3.3 billion in sports spending (Messerlin & Remoleur, 2017). Entrepreneurship offers a promising strategy for increasing economic development. A sports entrepreneur is one who organizes, operates, and assumes risk to develop a sports commercial enterprise (Ouhadi & Jibraili, 2017). Entrepreneurial culture is strong in the sports milieu (Ratten, 2012), and the profitability threshold is particularly interesting (Ayekoe & al., 2022). Ratten (2012) asserts that the sports sector appears as an area of new entrepreneurial opportunities, especially in the market for the provision of sports

services. The field is teeming with numerous small organizations that generate lucrative returns, steadily growing (Hillairet, 2002), in terms of added value and job creation, with impacts on political, economic, and social levels (Blais & Toulouse, 2012).

In Burkina Faso, young people are more inclined towards entrepreneurial initiatives, as evidenced by 96.4% who prefer entrepreneurship to public service, provided they receive effective support from the state (Saiba & al., 2004). Additionally, the government has adopted specific mechanisms to facilitate access to financing through the relaxation and simplification of existing conditions and procedures, as well as the creation of "SME financing funds" at the regional and communal levels. The Informal Sector Support Fund (FASI), the Employment Promotion Fund (FPE), the Initiatives Support Fund (FAJI), and the Vocational Training Support Fund (FAFPA) are implemented by the Ministry responsible for Youth and Employment to support youth initiatives in entrepreneurship. The combination of these different state support measures has resulted in the registration of 15,643 enterprises, of which 3,301 are led by promoters. In 2019, 12,294 out of 13,137 enterprises were owned by young people aged 18 to 35 in Burkina Faso (MCIA, 2021). Many of these are small and medium-sized enterprises operating mostly in unstructured or informal sectors, thus serving as genuine drivers of value creation in the economy. They also contribute to the strategic fight against poverty in Burkina Faso. However, despite this dynamism, few empirical studies have explored the specific mechanisms enabling sports businesses to generate added value. This observation underscores the importance of investigating the determinants of value creation in sports entrepreneurship in Burkina Faso.

This reflection raises fundamental questions. What are the specific factors influencing value creation in sports entrepreneurship in Burkina Faso? How do these businesses contribute to the national economy while addressing the social and cultural expectations associated with sports? The objective of this article is to examine the determinants of added value in the field of sports entrepreneurship in Burkina Faso. By highlighting the dynamics unique to Burkinabè sports entrepreneurship, this study aims to raise awareness among economic and sports stakeholders of the transformative potential of this sector, particularly from a sustainable development perspective.

The article is structured into three main sections. The first section presents an in-depth review of the literature on the economic and social foundations of sports entrepreneurship, emphasizing its role in economic and social development. The second section outlines the methodology adopted for conducting the study, specifying the approaches used to collect and analyze the

data. Finally, the third section provides an analysis of the empirical results obtained, identifying the key determinants of value creation in sports entrepreneurship in Burkina Faso. The article concludes with a synthesis of the main findings and recommendations for stakeholders in the sector.

## **2. Literature review on entrepreneurship**

This section first addresses the determinants of entrepreneurship and then explores the link between sports and sports entrepreneurship.

### **2.1.Determinants of entrepreneurship**

In developed countries, entrepreneurship is perceived as a risky, dynamic activity undertaken voluntarily by a certain category of individuals who could be termed "superstars" aiming for significant financial benefits and social influence (Mandelman & Montes-Rojas, 2009). These "superstars" bring vitality to the economy and decisively contribute to economic development (Sawadogo, 2020). According to these authors, they are considered creative and highly skilled individuals who have forsaken the comfort of salaried employment to invent new products, production processes, and distribution methods. Schumpeter (1928) adds that the essence of entrepreneurship lies in perceiving and exploiting new opportunities, associating the concept of creative destruction with the contribution of innovation by entrepreneurs.

Entrepreneurship is approached in economic theory through three main approaches. Firstly, there is the functional approach that emerged in the 17th and 18th centuries by classical economists, notably (Steiner, 1997 ; Cantillon, 1755 et Schumpeter, 1965). This approach focuses on the functions of entrepreneurs in relation to society. The significance of entrepreneurship is not only in developing innovation at the firm level and exploiting new opportunities in the business domain. It is the fact that innovation appears as an engine of economic development and becomes a widely used indicator to gauge the economic health of a country (Schumpeter, 1965). The behaviorist approach introduces a new vision of entrepreneurship by emphasizing the importance of the entrepreneur's traits and actions. Finally, the process approach, emerging in the 1990s by Verstraete, aims to defend the idea of a process of creating a new activity or organization.

Empirically, several studies highlight the contribution of entrepreneurship to improving the added value of businesses and economic growth. In this context, (Rees & Shah, 1986) argue that in the UK, the likelihood of opting for entrepreneurship positively depends on the income difference between self-employment and salaried employment. These results are consistent with Johansson (2000) et Tervo & Haapanen (2010), stating that the expected income gap

between self-employment and salaried employment has a significant and positive influence on the likelihood of being an entrepreneur in Finland. Similarly, Parodi & al. (2012) argue that the earnings differential is an important factor in the choice of self-employment among rural and urban migrants in China. They indicate that their income is on average 15% higher than what they would have earned if they had chosen salaried employment. For Yamada (1996), those who opt for informal self-employment earn competitive incomes, and participation in this type of employment is voluntary. The choice of informal self-employment may be based on financial considerations. These results are consistent with those of legalistic vision proponents (Bacchetta & al., 2009), who argue that participation in informal self-employment can be voluntary and provide individuals with greater benefits than formal employment. The expected income differential between self-employment and salaried employment is the main determinant of individuals' choice to undertake (Destré & Henrard, 2004). Trang Do & Duchene (2008) argue that entrepreneurial choice among women is independent of income in Vietnam. It also emerges that the skills and experience of individuals influence the nature of entrepreneurial activity (Ensley & al., 2000). This means that the types of entrepreneurial activities adopted by sports enterprises are typically linked to the human skills possessed by these enterprises. The performance of a sports enterprise depends on its ability to create new skills and values. However, Lassassi & Muller (2014) note that self-employment and informal salaried employment do not provide a competitive gain in Algeria. According to them, the income differential has a different impact on professional choice depending on the analyzed segments. Through group interviews with informal workers in the capitals of Uganda, Burkina Faso, and Sri Lanka, (Monteith & Giesbert, 2017) conclude that informal workers value a set of job-related attributes other than earnings, such as working hours or recognition in the workplace.

## **2.2. Entrepreneurship in the field of sports**

According to the literature, sports entrepreneurship can be described as the mindset of individuals or organizations actively engaged in seeking new opportunities in the sports context (Ouhadi & Jibraili, 2017). Building on the theoretical contributions of (Hardy, 1986) to sports entrepreneurship, Ouhadi & Jibraili (2017) argue that sports is an industry with unique characteristics and represents a new entrepreneurial opportunity. They propose a tripartite model for analyzing entrepreneurship in sports through components such as sports products, the role of entrepreneurs and managers in the product development phase, and the types of organizations created. They conclude that entrepreneurs create jobs, introduce new innovations, and contribute to the economic well-being and resilience of regions. Vamplew (2018) considers

sports entrepreneurs as change agents operating in the sports sector, attempting to increase productivity, enhance experiences, and boost interest in products and services, thereby generating the development of new markets.

According to Dubois & Terral (2016), sports is a global industry that has been influenced by changing environmental conditions worldwide. They assert that sports entrepreneurs are motivated by changing conditions, as well as financial and personal factors. In this regard, sports entrepreneurship has rapidly gained popularity in the field of sports management due to the balance it establishes between practice and theory (Ratten, 2012).

The sports industry encompasses diverse businesses such as sports club chains, personnel companies, clothing and footwear manufacturers, maintenance gyms, cross-fit gyms, niche gyms, magazines, internet media, and equipment manufacturers (Hemme & al., 2017). This sports industry is a huge market and one of the most globalized in the world, ensuring socio-economic development worldwide through job creation and value addition (Ouhadi & Jibraili, 2017). Spilling (1996) considers mega sports events as entrepreneurial and deduces that sports are intrinsically entrepreneurial. Entrepreneurial spirit is strongly linked to the sports sector as it allows for changing consumer demands and emphasizing innovation (Ball, 2005). The development of mega sports events is linked to urban entrepreneurship (Hall, 2006).

Furthermore, some studies observe that characteristics related to the entrepreneur and the enterprise significantly influence the added value of sports entrepreneurship in the Abidjan district (Ayekoe & al., 2022). These results lead to considering sports entrepreneurship as a means of combating poverty and creating jobs in Côte d'Ivoire. Other studies support the idea that sports are a tool to solve social problems through social change and are a highly multidisciplinary and active field (Cardella & al., 2021). In this context, (Thurik & al., 2008; Dejardin & Fritsch, 2011) argue that entrepreneurship constitutes a response to the problems of unemployment and underemployment. It is perceived as a wealth-creating activity with an impact on economic growth, the creation of additional jobs, and therefore, the reduction of unemployment. The economic benefits of entrepreneurship include job creation, improved productivity, and increased regional growth rates (Praag & Versloot, 2007). Entrepreneurs are more likely to be attentive to opportunities and willing to take risks (Schneider & Enste, 2000). Cantillon (1755) concludes that risk and intermediation are central aspects of the entrepreneur's function. Entrepreneurial spirit is a necessary component of a thriving industry and a healthy economy (Ouhadi & Jibraili, 2017).



### **2.3.Determinants of value creation in sports entrepreneurship**

The works of Acs et al. (2018), Brush et al. (2019), and Man and Lau (2020) emphasize the importance of entrepreneurial systems, entrepreneurial ecosystems, and individual competencies in generating added value. Acs et al. (2018) demonstrate that robust entrepreneurial systems, supported by appropriate public policies, promote innovation and sustainable economic growth. Brush et al. (2019) highlight the specific challenges faced by women entrepreneurs, such as limited access to funding and networks, and the need for targeted policies to maximize their contributions. Man and Lau (2020) identify three key competencies financial management, marketing, and leadership, as essential to business performance, especially in supportive environments.

Value creation thus relies on the interaction between institutional systems, inclusive ecosystems, and entrepreneurial skills. Tailored public policies and targeted support for marginalized groups, combined with appropriate training, are strategic levers to stimulate productivity and economic growth.

Research by the OECD (2020), Porter (2021), Hitt et al. (2019), Beck and Demircug-Kunt (2006), and the World Bank (2022) provides an integrated view of the factors influencing SME performance. The OECD (2020) highlights the flexibility of SMEs while emphasizing the need for support to overcome financial and technical limitations. Porter (2021) and Hitt et al. (2019) stress the importance of innovation, diversification, and access to financing to enhance competitiveness. The World Bank (2022) and Beck and Demircug-Kunt (2006) demonstrate that adequate infrastructure and a stable regulatory environment are essential for competitiveness. Ketels (2021) adds that networks and industrial clusters bolster innovation and growth.

In summary, access to financing, innovation, diversification, a stable regulatory framework, and quality infrastructure are indispensable for SME growth and value creation. These elements not only help overcome growth barriers but also improve businesses' competitiveness in the face of economic challenges.

The research of Becker (1964) and North (1990) underscores the importance of human capital and institutions in value creation. Investment in training maximizes the productivity of sports businesses, while a favorable institutional environment reduces transaction costs and facilitates growth. According to Barney (1991), companies possessing strategic resources (infrastructure, funding, expertise) enjoy a sustainable competitive advantage.

The works of Baum and Locke (2004) and Gartner (1985) highlight the critical role of entrepreneurs' personal characteristics—such as education, experience, and motivation—in entrepreneurial success. In sports entrepreneurship, passion and resilience are particularly important in addressing economic challenges. Scott (2001) and Welter (2011) emphasize the importance of a conducive institutional environment for fostering innovation.

The strategic management of resources, as highlighted by Penrose (1959) and Hitt et al. (2001), is essential for achieving performance objectives. Technological innovation, such as the adoption of electronic ticketing and streaming platforms, enables revenue diversification and enhances customer experience. Institutional support, particularly in the form of public subsidies, is crucial for the sustainability of sports businesses, especially in rural areas. Such support helps structure activities, improve infrastructure, and expand markets. North (1990) asserts that these policies reduce barriers to entrepreneurship and stimulate business growth.

In conclusion, the success of sports businesses relies on a complex interplay of internal factors (entrepreneurial characteristics, resource management, innovation) and external factors (institutional support, regulatory framework, infrastructure). An integrated approach provides a deeper understanding of the drivers of performance and sustainability, particularly in the context of Burkina Faso.

### **3. Research methodology**

To analyze the determinants of added value in the field of sports entrepreneurship in Burkina Faso, we rely on statistical documents from the Ministry of Industrial Development, Trade, Handicrafts, and Small and Medium Enterprises for the year 2020. It is revealed that 80% of businesses, across all categories, are concentrated in the political capital (Ouagadougou) with 10,691 SMEs and in the economic capital (Bobo-Dioulasso) with 1,793 SMEs. Regarding sports enterprises, no database is available either at the Ministry of Commerce or at the Ministry of Sports as of the date 2023. The data used are collected from sports entrepreneurs using a questionnaire administered in Ouagadougou, Bobo-Dioulasso, Dédougou, Tenkodogo, Kaya, and Ziniaré. For this purpose, a sample of 90 small and medium enterprises (SMEs) consisting of 36 physical fitness maintenance activity centers and 44 sports SMEs is constituted. The non-probabilistic method, specifically the quota sampling method, was chosen. The quota sampling method involved defining a priori criteria to categorize the respondents, with an identical distribution in each category.

**Table 1:** Sample distribution

Structures	Number	Percentage
Fitness maintenance activity centers	36	40
Sports SME (Production or sale of sporting goods)	44	60
Total	90	100

**Source:** The authors

### 3.1. Study variables

The studied variables consist of a dependent variable, the added value, and a set of independent variables related to the socio-economic characteristics of the entrepreneur, the enterprise, and the environment in which the enterprise operates. Thus, the different types of variables are summarized in the table (Annex 1).

### 3.2. Analysis model

Based on economic literature and considering the characteristics of the variables, a semi-log multiple regression model is selected for this purpose. It is inspired by the works of (Verstraete, 1999; Janssen, 2003a et Ayekoe & al., 2022) who relied on the three dimensions of entrepreneurship such as the entrepreneur (E) as an individual, the organization he/she initiates (O), and the contexts within which the phenomenon emerges (C) to analyze their induced effect on added value.

In this approach, added value is of a quantitative nature. It is the value produced and calculated from the difference between turnover and monthly expenses, using the following formula:

$$VA = CA - CI ;$$

With CA representing the production of the exercise and CI representing intermediate consumption (expenditures on electricity, water, personnel salaries, supplier services for the company, etc.), to better adapt it to the analysis of the relationship between various independent quantitative and qualitative variables of the model, the volume of the associated figures of the 'calculated added value' has been transformed into a logarithm (logVA). The explanatory variables consist of a set of factors, both qualitative and quantitative, related to the entrepreneur, the company, and the environment that determine the added value generated by sports entrepreneurial initiative. The exogenous quantitative variables have also been recoded to adapt them to the qualitative variables of the model. Thus, to understand the determinants of added value in the field of sports entrepreneurship in Burkina Faso, the representation of the function takes the form of the following production function:

$$\ln y = \alpha + \sum \beta_i X_i + \varepsilon$$

With  $\ln y$ , the logarithm of the dependent variable,  $\sum \beta_i X_i$ , X being the set of explanatory variables (both quantitative and qualitative) in their original form, and  $\varepsilon$  as the error term.

Three specifications of the econometric model are selected to test the determinants of added value induced by sports entrepreneurship. They are presented as follows:

The first one to analyze the relationship between determinants related to the sports entrepreneur and added value.

The second one to analyze the relationship between determinants related to the sports enterprise and added value.

The third one to analyze the relationship between determinants related to the environment in which the enterprise operates and added value.

This research adopts a methodology aimed at analyzing, in a comprehensive and multidimensional manner, the determinants of added value in sports entrepreneurship in Burkina Faso. By employing a semi-logarithmic multiple regression model, the study explores the complex interactions between the socio-economic characteristics of entrepreneurs, the specificities of businesses, and environmental factors. Anchored in a positivist paradigm, this approach is based on the hypothesis that these determinants can be empirically measured and analyzed, harmoniously integrating both quantitative and qualitative variables.

To ensure a balanced representation of the main segments of the entrepreneurial ecosystem, the quota sampling method was selected. This methodological choice is particularly relevant given the lack of pre-existing data on sports businesses in this specific context. This approach captures a diversity of perspectives, thereby enriching the analysis of factors influencing value creation in this sector.

The use of advanced statistical tools, such as the semi-logarithmic regression model, is justified by their ability to model complex relationships and provide actionable results. These tools enable a rigorous analysis grounded in objective data, while also combining an in-depth quantitative approach with an understanding of socio-economic and environmental dimensions. Consequently, this methodology offers enriched theoretical and practical insights into the contribution of sports businesses to sustainable economic development in Burkina Faso.

Rooted in an epistemological paradigm inspired by positivism (Allard-Poesi and Maréchal, 2003), this research aims to produce knowledge faithful to reality (Perret and Allard-Poesi,

2003). It transcends the mere sporting framework to incorporate a holistic vision of the management of sports businesses by entrepreneurs in the sector.

The choice of positivism is fully justified by its alignment with the study’s objectives. By relying on a quantitative approach and testing causal relationships based on observable data, this paradigm allows for a rigorous, objective, and generalizable analysis of the determinants of added value in sports entrepreneurship. The results obtained will provide reliable and significant recommendations for policymakers and sector stakeholders, thus effectively guiding economic and sports development policies in Burkina Faso.

#### 4. Presentation and discussion of results

##### 4.1.Presentation of results

This section is dedicated to presenting descriptive statistics on the determinants of added value induced by sports entrepreneurship in Burkina Faso.

**Table 2: Item purification tests**

The sports entrepreneur				The sports enterprise				The business environment			
Test de Bartlett				Test de Bartlett				Test de Bartlett			
KMO	$\chi^2$ approximate	Ddl	p-value	KMO	$\chi^2$ approximé	Ddl	p-value	KMO	$\chi^2$ approximé	Ddl	p-value
0,56	36,86	21	0,01	0,69	175,43	66	0,000	0,711	84,53	10	0,000

**Source:** The Authors

From the analysis of the results in Table No. 3, it is evident that the Kaiser, Meyer, and Olkin (KMO) indices for determinants related to the entrepreneur (KMO = 0.56), the enterprise (KMO = 0.69), and the business environment of the enterprise are all greater than 0.5. Similarly, the Bartlett tests present a statistically significant probability at the 1% level ( $p < 0.000$ ) respectively.

##### 4.1.1. Descriptives of the main qualitative explanatory variables

From the analysis of the results in annex 2, it appears that in Burkina Faso, 84.4% of sports entrepreneurs are men, 28.9% have a secondary level of education, and 43.3% have a higher level of education. The results also indicate that 61.1% are solely dedicated to sports entrepreneurship, 63.3% have received entrepreneurship training before starting, with 53.3% having received at least one training and 46.7% receiving more than one.

Regarding entrepreneurial initiatives in sports, the Central region records the highest concentration of sports enterprises (61.1%), followed by the Hauts-Bassins region (11.1%). It

is evident that entrepreneurial initiatives primarily come from self-financing or family assistance (85.6%). 30% of these sports enterprises offer sports maintenance goods or services, and 38.9% offer the production or sale of sports equipment. 40% of these entrepreneurs state that the level of competition is average, followed by 31.1% who find it low.

In terms of legal aspects, sports enterprises that offer goods or services are mostly individual establishments (71.1%) and are subject to the fiscal plan, under the flat-rate tax regime in force in Burkina Faso.

#### 4.1.2. Descriptives of the main quantitative explanatory variables

**Table 3:** Descriptive statistics of the quantitative variables in the study"

Variables	N	Mini	Maxi	Mean	Standard deviation
Entrepreneur's age	90	22	68	37.53	10.616
Number of employees	90	1	3	1,09	0.356
Investment amount	90	50000	300000000	12811111.11	37128011.79
Average weight of taxes/fees	90	0	45000000	1443127.78	5998322.58
Year of creation	90	1994	2023	2016.11	6.09
Added value (VA)	90	6124001	547865001	45910053.73	129661504.55
Monthly expenses	90	30000	5460000	534390.83	649487.85
Turnover (CA)	90	7500000	550000001	46444444.57	130091248.22
Valid count (list)	90				

**Source:** The Authors

The average age of entrepreneurs in the sports entrepreneurship sector in Burkina Faso is 37 years (37.53), indicating the dynamic entrepreneurship of youth in Burkina Faso to be independent in their lives. On average, they employ one male or female employee, attesting that sports entrepreneurship is mainly composed of very small businesses in Burkina Faso and is a job provider. The table also shows that the average investment amount for these small businesses is 12,811,111 XOF, and the average weight of taxes/fees is 1,443,128 XOF per year. Finally, regardless of the year of creation (1994 to 2023), turnover (CA), added value (VA), and monthly expenses present positive values regardless of the type of goods or services offered to consumers.

#### 4.1.3. Analysis of determinants related to the entrepreneur, the company, and the environment on their added value

##### Determinants related to the entrepreneur and added value

**Table 4:** Summary of linear regression results between socio-demographic determinants related to the entrepreneur and added value

	Coefficients, $\beta$	t-student	Sign
Constant		14.25	0.000
Revised age	0.31***	3.10	0.00
Gender	-0.04*	-0.44	0.06
Other professional activity	0.23**	2.30	0.02
Education level	0.14**	1.27	0.02
Number of received training	0.23*	1.61	0.1
Reason for creation	0.099	0.94	0.35
Entrepreneurial training	-0.069	-0.48	0.63
F	3.36		
R-squared	0.22		
Adjusted R-squared	0.16		
Durbin-Watson	1.24		

\* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.001$

**Source:** The Authors

The analysis of the results of linear regression 1 indicates that the model is significant at the 1% level ( $F = 3.36$ ;  $p < 0.01$ ). It appears that the variables such as the age of the entrepreneur, engaging in other professional activities, the level of education, and the number of training received are all statistically positive and significant at the 1%, 5%, and 10% levels, respectively. Each of them has a positive impact on the added value of the enterprise. However, the gender variable has a negative and significant impact on value added at the 1% threshold. qui affecte négativement la valeur ajoutée des entreprises dirigées par des femmes. qui affecte négativement la valeur ajoutée des entreprises dirigées par des femmes. The Durbin-Watson statistic ( $DW = 1.70$ ), close to 2, indicates the absence of autocorrelation between independent variables of the model. As for the value of the coefficient of determination Adjusted R-squared ( $R^2 = 0.16$ ), it indicates that 16% of the variation in the dependent variable (LogVA) is

explained by the independent variables (age, other professional activities, level of education, entrepreneurial training).

### Determinants related to the company and added value

**Table 5 :** Summary of the results of the linear regression between the determinants related to the company and added value

	Coefficients, $\beta$	t-student	Sign
Constant		20.91	0.000
Type of goods or services	0.04	0.75	0.45
Location of the company	-0.01	-0.20	0.84
Year of creation	-0.07	-1.25	0.21
Total investment	0.02	0.35	0.72
Legal status	0.07	1.29	0.20
Tax regime	-0.04	-0.63	0.53
Source of financing	-0.14***	-2.59	0.01
Turnover	0.77***	11.25	0.00
Number of employees	0.04	0.69	0.49
Number of female employees	0.18***	3.09	0.00
Number of male employees	-0.09	-1.295	0.20
Intermediate consumption	0.13**	2.21	0.03
F	26.08		
R-squared	0.80		
Adjusted R-squared	0.77		
Durbin-Watson	1.43		

\*\*p<0.05; \*\*\*p<0.001

**Source:** The authors

The results of the estimations from linear regression 2 indicate that the model is significant ( $F = 26.08$ ;  $p < 0.000$ ). Variables such as turnover, the number of female employees, and intermediate consumption have been statistically positive and significant at the 1% level. These variables positively influence added value. However, the financing source variable was found to be negative and significant at the 1% level, indicating a negative relationship with added value. The value of the Durbin-Watson coefficient ( $DW = 1.43$ ) is close to 2, revealing an absence of autocorrelation between independent variables. The value of the coefficient of



determination Adjusted R-squared ( $R^2 = 0.77$ ) means that 77% of the variation in added value is explained by turnover, the number of female employees, intermediate consumption, and the financing sources of the company.

### Determinants related to the environment and added value

**Table 6** : Results of the linear regression between determinants related to the business environment and added value

	Coefficients, $\beta$	t-student	Sign
Constant		40.07	0.000
Competition status	-0.05	-0.82	0.42
Tax pressure	0,36***	4.76	0.000
Up-to-date tax charges	0.13**	2.14	0.03
Annual amount of taxes	0.51***	6.67	0.000
F	56.29		
R-squared	0.73		
Adjusted R-squared	0.71		
Durbin-Watson	1,95		

\*\* $p < 0.05$ ; \*\*\* $p < 0.001$

**Source:** The Authors

The results from the table of regression 3 reveal that the model is significant ( $F = 56.29$ ;  $p < 0.000$ ). These results indicate that variables such as tax pressure, up-to-date tax charges, and the annual amount of taxes borne by sports companies are all statistically positive and significant at the 5% and 1% levels. These variables show a positive relationship with added value. The value of the Durbin-Watson coefficient ( $DW = 1.95$ ), which is close to 2, shows an absence of autocorrelation between independent variables in the model. Moreover, the value of the coefficient of determination Adjusted R-squared ( $R^2 = 0.71$ ) means that 71% of the variation in added value is explained by tax pressure, up-to-date tax charges, and the annual amount of taxes. In summary, added value is positively influenced by factors in the business environment in which the sports company operates in Burkina Faso.

### 4.2. Discussion of results

This section focuses on the comparison of results on determinants related to the entrepreneur, the company, the business environment of the sports enterprise, and the value added by sports entrepreneurship in Burkina Faso.

#### **4.2.1. Determinants related to the entrepreneur and value added**

From the estimation results on determinants related to the entrepreneur and value added in Burkina Faso, it appears that factors such as the age of the entrepreneur, engagement in other professional activities, the education level attained by the entrepreneur, and the number of training received are all positive and significant, respectively, at the thresholds of 1%, 5%, and 10%. An increase in the age of the entrepreneur from 22 to 68 years is associated with a positive variation of 0.31 percentage points in value added at the 1% threshold. These results support those of Saiba & al., (2004), which state that 96.4% of young people prefer entrepreneurial initiatives to public service, provided they receive effective support from the government. Young people play a significant role among business creators (APCE, 2000) and those under 30 are increasingly interested in starting their own businesses (Gasse et D'Amours 2000). Baccari (2006) adds that the desire for personal fulfillment, the identification of an interesting business opportunity, the quest for autonomy, and negative factors such as dismissal, the desire to stop being unemployed, job dissatisfaction, lack of career and promotion opportunities, discrimination, and workplace conflicts encourage young entrepreneurs to choose the path of entrepreneurship. However, Ratten (2012) and Athayde (2009) identify age as a factor for success or failure in sports entrepreneurship, especially in the services sector.

It also appears that an increase in the level of education from primary to higher education results in a positive variation of 0.14 percentage points in the value added at the 5% threshold. These results are consistent with those of (Ayekoe & al., 2022), stating that a higher level of education is a determining factor in the case of value added induced by sports entrepreneurship in Côte d'Ivoire. Similarly, the enhancement of human capital through entrepreneurship training has a positive impact on value added, with an increase of 0.24 percentage points at the 10% threshold. These findings align with Ensley & al. (2000), who argue that the skills and experience of individuals influence the nature of entrepreneurial activity. Cardella & al., (2021) further emphasize that entrepreneurial education allows for an evolving approach to sports studies that considers emerging trends in businesses. In this regard, many authors support the idea that higher skills among entrepreneurs are a determining factor in creating value for their businesses (Ndjambou & Sassine, 2014).

The results indicate that engaging in another professional activity by the entrepreneur leads to a positive variation of 0.23 percentage points in the value added at the 5% threshold. Indeed, our results highlight that 61.1% dedicate themselves to their entrepreneurial activity rather than engaging in other professional activities. Ayekoe & al. (2022) assert that the sector records

actors who are already engaged in another activity or retired, launching into business creation to improve their living conditions, gain independence, or leave a legacy for their children. However, the results reveal that gender (84.4% men) has a negative and significant effect on added value at the 1% threshold. Indeed, the prevailing gender gap means that these women must continue to face challenges of a number and magnitude disproportionate to their male counterparts. In addition, there are socio-cultural obstacles in society that hinder female entrepreneurship (Mazhoudi, 2021). This negatively affects the added value of businesses led by women.

#### **4.2.2. Determinants Related to the Company and Value Added**

From the results of the estimates on the determinants related to the enterprise and value added in Burkina Faso, it is evident that turnover, the number of female employees, and intermediate consumption have shown positive and significant effects at the 1% threshold. These factors have a positive influence on value added. Specifically, the results reveal that a one-percentage-point variation in the turnover of the sports enterprise (from less than 10 million to over 10 million) leads to an increase of 0.77 percentage points in its value added at the 1% threshold. These findings are consistent with those of Soro (2022), who argues that the financial health of the enterprise and the ability to create a competitive advantage are the origins of doubt among entrepreneurs. Investments in the field of sports goods and services require significant financial resources to hope for substantial profitability and consequently increased turnover. Turnover is the sum of the amounts of sales (goods or services) realized during an accounting period.

Similarly, a one-percentage-point variation in intermediate consumption is associated with an increase of 0.13 percentage points at the 5% threshold of value added. Soparnot (2000) asserts that investments in quality, the introduction of new technologies, employee training and development, differentiation strategy, and the adoption of socially and environmentally responsible business practices improve the productivity of the enterprise. However, Booth & al. (2001) attest that enterprises that bear high fixed costs expose themselves to more volatile financial results.

The results also reveal that employing at least one woman in sports enterprises has a positive influence of 0.18 percentage points on its value added at the 1% threshold. These results corroborate with numerous studies exploring the role of the private sector in increasing employment for youth and the economic empowerment of women in Africa (Lesseri, 2022). In individual enterprises, women accounted for 40% of creations in 2019. However, a one-percentage-point variation in funding sources leads to a decrease of 0.14 percentage points in

value added at the 1% threshold. The majority (85.6%) are self-financed or family-supported. This aligns with the 2020 study report from the Ministry responsible for youth, revealing that among young entrepreneurs, 62.1% financed their business through personal savings, 22.6% through parental donation, 14.9% through credit, particularly from a microfinance institution, and 4.1% through donations from a friend (MJPEJ, 2020). Indeed, the lack of financing sources for entrepreneurial initiatives impacts investment amounts in Burkina Faso.

Our results affirm that the average amount invested is 12,811,111 XOF. Self-financing is the primary source of financing for the operational or investment needs of SMEs (Small and Medium-sized Enterprises), with recourse to bank loans often being the last resort (Boccaro, 2017). It provides businesses with freedom in choosing investments (Oudad & Belkahia, 2007). However, many authors argue that having sufficient initial financial resources is crucial for a starting enterprise to survive and prosper (St-Pierre & Fadil, 2018). Julien & Marchesnay (2011) emphasize that the entrepreneur establishes the enterprise through the contribution of capital and innovation, and Anairi and Radi (2017) add that for survival, these entities need adequate funding and continuous support.

#### **4.2.3. Determinants related to the business environment and value added**

From the results of the estimations regarding the relationship between determinants related to the business environment of the sports business and value added, it appears that tax pressure, up-to-date tax charges, and the annual amount of taxes borne by sports enterprises are positive and significant at the 5% and 1% levels. These variables show a positive relationship with value added. Indeed, a one-percentage-point change in tax pressure results in a 0.36 percentage point increase in the value added of the enterprise at the 1% threshold. Similarly, the results also indicate that updating tax charges is accompanied by a 0.13 percentage point increase in value added at the 5% threshold. The annual amount of taxes also positively and significantly affects value added by 0.51 percentage points at the 1% threshold. There is a positive correlation between updating tax charges and the annual amount of taxes borne by the enterprise. These findings support those of (Fries et al., 2004), who argue that the quality of the business environment in 1999 favored the investment of businesses from 1999 to 2001. Similarly, the qualitative measures of the established business environment are rather precise measures of quality. Mirrlees & Diamond (1971) argue that tax systems should maintain greater production efficiency by directing taxation towards demand variables, notably consumption and wages, rather than supply variables, such as taxes on intermediate inputs, turnover, and trade (Best & al., 2015). The environmental management practices of profitable SMEs are characterized by

strengths and weaknesses (Berger-douce, 2023). However, the environment does not seem to have an impact (Guyot & al., 2006).

## **5. Conclusion**

The objective of this article is to analyze the determinants of value added in the field of sports entrepreneurship in Burkina Faso. The data used are primary data collected from 90 small and medium-sized enterprises (SME), consisting of 36 facilities for physical maintenance activities and 44 sports SME. These data were processed and analyzed using multiple linear regression in SPSS. The non-probabilistic method, specifically the quota method, was chosen to constitute the sample.

The main results reveal that estimations regarding determinants related to the entrepreneur, such as the age of the entrepreneur, engagement in other professional activities, the level of education attained by the entrepreneur, and the number of received training, are all positive and significant, respectively, at the 1%, 5%, and 10% thresholds. Those related to the enterprise, such as turnover, the number of female employees, and intermediate consumption, have also been found to be positive and significant at the 1% threshold. These factors positively influence value added. Finally, determinants related to the business environment, such as tax pressure, up-to-date tax charges, and the annual amount of taxes borne by sports enterprises, are positive and significant at the 5% and 1% thresholds. These variables show a positive relationship with value added.

To address the aspirations of the youth and achieve a holistic and inclusive vision in solving the issue of employability, the Burkinabe government must strengthen measures to support young people in creating and enhancing enterprises.

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## Annex

### Annex 1 : Description of variables

Variables	Label	Description
Dependent variables		
Value Added	VA	Value Added
Logarithm of Value Added	log VA	Logarithm of added value
Independent variables related to the entrepreneur		
Age	âge	Age of the sports entrepreneur
Recoded Age	ageRec	Recoded age of the sports entrepreneur
Gender	sexe_E	Distribution of entrepreneurs by gender
Educational Level	Niv_E_	Educational level attained by the entrepreneur
Main Professional Activity	actprin	Engaged in other professional activities
Entrepreneurial Training	Formentr	Entrepreneurial training received
Number of Training Received	NbformatR	Number of training sessions received
Reason for Creation	Motif	The reason for creating the business
Independent variables related to the business		
Type of Service	typBS	Type of goods or services offered
Location	Loca	Location of the sports business
Year of Creation	Anrecod	Year of creation of the sports business
Investment Amount	Tinvesti	Size of the initial investment
Source of Funding	Sfinan	Initial source of funding
Sponsor	SponsorE	Financial partner
Sponsor's Contribution	Finsponsor	Financial support from the partner
Number of Female Employees	Nbempl	Number of female employees
Number of Male Employees	Nemploi_F	Number of male employees
Nombre d'employé masculin	Nemploi_H	Le nombre d'homme employé
Monthly Expenses	CI	Estimated annual expenses
Average Turnover	CA	Estimated average turnover
Legal Status	statjuri	Legal status chosen by the business
Tax Regime	regfisca	Taxation regime
Independent Variables related to the Environment		

Competition	Nivconcurr	State of the market
Tax Pressure	Presfisca	Level of tax pressure
Access to Bank Credits	accredit	Accessibility to bank credit
Up-to-date Taxation	FiscaJr	The business is up-to-date with its taxes
Taxation Amount	Mntfisca	Estimated total taxation amount

## Annex 2: Summary of descriptive statistics for qualitative variables in the study

Variables	Terms and conditions	Frequencies	Percentage
Gender ( <i>sexe</i> )	1=Male	76	84,4
	2=Female	14	15,6
Study level ( <i>nivetud</i> )	1=primary	14	15,6
	2=post-primary	11	12,2
	3=secondary	26	28,9
	4=superior	39	43,3
Other professional activities	1=no	55	61,1
	2=Yes	35	38,9
Entrepreneurial training ( <i>formentr</i> )	1=no	33	36,7
	2=yes	57	63,3
Number of training course	1=Less than 1 training course	48	53,3
	1=More than 1 training course	42	46,7
Location ( <i>loca</i> )	1=Boucle du Mouhoun	5	5,6
	2= Cascades	4	4,4
	3= Centre	55	61,1
	4= Centre Est	1	1,1
	5= Centre Nord	7	7,8
	6= Hauts Bassins	10	11,1
	7=Plateau Central	4	4,4
	8=Sud-Ouest	4	4,4
Source of financing	1=public/banking	13	14,4

Variables	Terms and conditions	Frequencies	Percentage
	2=Sel-financing/ family assistance	77	85,6
Type of goods and services ( <i>typBS</i> )	1= Compétitive sports	6	6,7
	2=Maintenance sport	27	30,0
	3=production or sale of sports équipement	35	38,9
	4=All sports goods and services	22	24,4
Legal status ( <i>statjur</i> )	1=SARL	14	15,5
	2=SA	12	13,3
	3=EI	64	71,1
Tax regime ( <i>regfisc</i> )	1=Tax	52	57,8
	2=RSI	38	42,2
State of competition	1= Very strong	26	28,9
	2= Average	36	40,0
	3= Low	28	31,1