

Summary of doctoral thesis  
Value estimation of football clubs in Poland  
MA Igor Perechuda

Doctoral major supervisor:  
dr hab.. Jacek Uchman, prof. EU  
Department of Finance  
Faculty of Economic Sciences

Doctoral additional supervisor:  
dr Marek Pauka  
Department of Finance  
Faculty of Economic Sciences

Dissertation starts with discussion on the value concept in philosophical approach. Further it demonstrates understanding of the value concept in the context of value in economic terms and concepts of measurement methods. Author pays particular attention to the intellectual capital, with particular emphasis on its importance in football clubs. Work also presents possible approaches to measuring intellectual capital. Special attention was paid here to the relational capital and the football players as the two main components of intellectual capital in Polish football clubs. In the next step author analyses football club business model in Poland in order to specify the factors affecting the value of the football club. Ultimately author verifies, which value measures methods take into account the key value drivers. At the end of dissertation, based on the accumulated research material, author proposes a method of measuring the value that takes into account the key factors of football club value. The last part of the work contains the results of the proposed method a basis on selected cases.