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Does Sports Performance Influence Revenues and Economic Results in Spanish Football?					
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Abstract  English football began taking steps towards becoming a business earlier than Spanish football did, and academic studies on the football industry to date also focus primarily on football in the UK. The evidence for the relationship between sports performance and revenues appear clear in English football. There is even research about the effects of a club's wealth on its sports performance, or the effects of a club's sporting situations on its finances. In this paper, we analyse the relationship between sports performance and the revenues of football clubs as well as the effect of sports performance on the financial results in Spanish professional football. In order to carry out this research we have had to select which variables to analyse and choose the most appropriate methods of measurement. We have designed a system which obtains a variable of sports performance that includes information from every competition in which the foot-ball club participates.  Keywords: sports performance, economic results, football (soccer), football club finances  JEL Classification: L83, L21, M21					
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