



# International Journal of Physical Education, Sports and Health

P-ISSN: 2394-1685  
E-ISSN: 2394-1693  
Impact Factor (ISRA): 5.38  
IJPESH 2019; 6(3): 98-105  
© 2019 IJPESH  
www.kheljournal.com  
Received: 13-03-2019  
Accepted: 15-04-2019

**Ana Catarina Pinto Da Silva**  
Ana Catarina Pinto da Silva  
MSc Student in Sports,  
Management at ISMAI, Portugal

**Filipe Carlos Branco Santa Bárbara Teixeira**  
MSc Student in Sports  
Management at Instituto  
Universitário da Maia, Maia,  
Portugal, Swimming Coach and  
Physical Education and Sports  
Teacher

**José Gonçalo Mendes Fernandes**  
MSc Student in Sports  
Management at Instituto  
Universitário da Maia, Maia,  
Portugal

**José Pedro Correia Santana Rosas Fougó**  
MSc Student in Sports  
Management at Instituto  
Universitário da Maia, Maia,  
Portugal

**Vitor Hugo Almeida Pereira**  
MSc Student in Sports  
Management at ISMAI, Portugal

**Maria José Da Silva Faria**  
Researcher at COMEGI,  
CEPESE and UNICES, PhD in  
Business Sciences. Professor at  
Universidade Lusíada Norte and  
Instituto Universitário da Maia,  
Portugal

**Correspondence**  
**Ana Catarina Pinto da Silva**  
Ana Catarina Pinto da Silva  
MSc Student in Sports,  
Management at ISMAI, Portugal

## The truth of a false result

**Ana Catarina Pinto Da Silva, Filipe Carlos Branco Santa Bárbara Teixeira, José Gonçalo Mendes Fernandes, José Pedro Correia Santana Rosas Fougó, Vítor Hugo Almeida Pereira and Maria José da Silva Faria**

### Abstract

The combination of results is a type of fraud that is present not only in sports practice but also in sports institutions. These institutions, made up of clubs, federations, sports agents, associations organizing events, etc., are engaging in different forms of fraud. These practices give rise to illicit enrichment with the transformation of these sports clubs into profitable companies, through the hiring of great players, the construction of colossal infrastructures, among others. The various forms of fraud can be exemplified through match fixing, doping, tax evasion, money laundering, among many other forms of corruption shake world sport.

The objective of this study is to analyze the effect that manipulation of results has on sport and, to this end, the concepts of fraud, corruption in sport and manipulation of results are addressed in order to emphasize the negative aspect that it brings to sport.

We used a methodology based on a literature review based mainly on the B-on and Sport Discus databases.

It was possible to conclude that fraud and corruption assume in the manipulation of results a large number of occurrences not only in Portugal but also around the world. It affects several players, including referees, football players, among other modalities, fans, managers and many others who intervene in fraudulent schemes. The fight against fraud and corruption, through laws and regulations and a more complete education, the birth of organizations that monitor and supervise fraud and corruption have together improved the increase of this fuss in sport, but there should be more punitive measures for offenders not only to eradicate the problem but also to dissuade the offending agents.

**Keywords:** Fraud, corruption, manipulation of results

### Introduction

In order to frame the theme under study, we first sought to define the fraud that, according to Freitas *et al.* (2014), is any intentional act or omission planned to cause deception to third parties, the purpose of which is to obtain an advantage through such mistakes and/or tricks. For the Federal Accounting Council (2012), it is the omission and/or manipulation of transactions and operations, tampering with documents, records, reports, information and accounting statements, both in physical and monetary terms.

Many other definitions could be given but all of them include that it will be a malpractice because the practitioner is aware of what he or she is doing, and it is for the fraudulent person's own benefit. In addition to being a violation of the law, fraud causes harm to citizens, public and private institutions, and the environment (Bernardo, Lima, Medeiros, & Miranda, 2017). It is for this and so many other reasons that fraud is repudiated by ethics and morals, being considered before the law as something that deserves disapproval and, therefore, it is necessary to fight it, whether by regulation, or by surveillance, or by denunciation, or other forms that prove more effective (Faria, *et al.*, 2018\_a)<sup>[11]</sup>.

According to the Association of Certified Fraud Examiners (2012), fraudulent activities cause losses of about 5% of companies' revenues per year, materializing this amount in 2011 data, corresponding to 3.5 trillion dollars. Thus, the weight of fraud in the global economy is high and, cumulatively, many of these fraudulent activities go unnoticed or undetectable before the courts or the public eye and, therefore, are not included in these figures (Bernardo, Lima, Medeiros, & Miranda, 2017).

In the sports field, fraud corresponds to the violation of sports ethics, an essential component for the promotion and development of sport. According to Article 3 of the Law of Physical Activity and Sports (2007), sports activity is developed in compliance with the principles of ethics, the defense of the sporting spirit, the sporting truth and the comprehensive training of all participants. Therefore, it is the State's responsibility to adopt the necessary measures to prevent and punish anti-sports manifestations, namely violence, doping, corruption, racism, xenophobia and any form of discrimination or fraudulent act.

According to the Australian Sport and Recreation Ministers' Council Communiqué (2011), match-fixing is defined as the manipulation or contingency of a result by competitors, teams, sports agents, support staff, referees and match officials. The manipulation of results in sport involves an irregular change in the course of a result of a sports competition to obtain a financial advantage, for oneself or for third parties, and partially or totally removes the uncertainty of the result that is normally associated with sport (Commission, 2015, 253) [6].

Whether sport is a phenomenon which, through its rules, objectives and requirements, implies respect for ethical and moral values such as: solidarity, honesty, discipline, patience, understanding, and respect for others and for rules, overcoming and teamwork. On the one hand, it is concerned with defending the values and principles of sports ethics; on the other hand, it blames and holds accountable all those who contribute to the creation of situations that harm sport and the principles that govern it, even though the importance of the practice and performance of sport is at stake. What is certain is that nothing justifies violence, corruption, fraud, doping, disloyalty, lack of sporting spirit and so on. (Eyelash, n.d.) Despite the social impact of sport, the manipulation of results only contributes to denigrate the sports ethics and, therefore, should be punished with heavy consequences, so that the principles governing the practice of sport are fully preserved (Feltes, 2013; Gorse & Chadwick, 2010; Heilemann, 2014) [14, 17, 20].

As is well known, sport is an activity inherent to the human condition, but it is also a business that moves associative masses, which means that at an economic level it is one of the largest sources of revenue. In this way, it also attracts any individuals with interests in certain outcomes and who do not mind going against ethical and sports principles (Faria *et al.*, 2018) [11]. It can be easily understood in smaller clubs if they experience greater financial difficulties and are more susceptible to the need for funds to meet the objectives and the maintenance of healthy financial management throughout the year. The lack of financial resources of certain clubs, to

meet their obligations to various suppliers, the maintenance of infrastructure and the payment of appropriate salaries, expose clubs and SAD's to illegal schemes of funding. Evangelista (2016) [10] and TIAC (2014) justify, in Portugal, the failure to pay wages and the lack of means of subsistence associated with the conditions of sports athletes involved, as an essential condition for a receptivity to an approach made by the intermediaries of criminal organizations. However, it is in the larger clubs that fraud materializes with greater intensity and financial impact. Nevertheless, among all types of fraud, the manipulation of results known as match-fixing is one of the major problems of Portuguese football (Querido, 2013) [37]. According to Querido (2003) [37], this practice is verified because the championship is fragile, there is manipulation of agents, there is non-compliance with wages, high working capital needs and, all in all, it demonstrates the vulnerability of the football world in Portugal, which is a mirror of world football.

**Theoretical reference**

The corruption of sport, particularly in football for Prates (2014) [36] means several things, including physical decomposition of something, modification of the original characteristics of something, adulteration, moral perversion or use of illicit means to obtain something. For Gorse and Chadwick (2010) [17] it is any and all illegal, immoral or unethical activity that deliberately tries to distort the outcome of a sports competition (or any of its elements) with the objective of personal material gain for one or more parties involved in that activity. It is recognized as a threat that seriously undermines the political, financial, cultural and moral foundations of sport (TIAC, 2014, 6). As such, this phenomenon plays a central role in the agendas of various sports, political, security and non-governmental organizations (NGOs) institutions (TIAC, 2014).

Corruption may be active or passive in accordance with the provisions of Decree-Law 390/91, of 10 October. In any of the forms of corruption, the aim is to safeguard the principles of ethics and fair play of sports competition, where we intend to maintain the sporting truth. Offending these principles of integrity, we are facing a criminal situation and, therefore, the authors of such a harmful act should be held liable. What is common to both types of corruption (both passive and active) is the responsibility of those who practice it, that is, those who commit this type of illegality have perfect knowledge of what they are doing. It should be noted that the control and accountability of these illegal practices are extremely important for sport to evolve in a positive direction, always with its principles intact (Faria, *et al.*, 2018\_b) [12].

**Table 1:** Types of corruption

Type	Characterization
Active	Whoever, by himself or through his consent or ratification, through an intermediary, gives or promises to a sports agent, or to a third party with knowledge of the sports agent, patrimonial or non-patrimonial advantage, that is not due to him, with the same purpose of altering or distorting the result of a sports competition, providing for a prison sentence of up to 3 years or a fine, a crime in which the attempt is also punishable (Prates, 2014, 14) [36].
Passive	Consists of a sports agent who, by himself or through his consent or ratification, through an intermediary, requests or accepts, for himself or for a third party, without being owed, a financial or non-financial advantage, or his promise, for any act or omission aimed at altering or distorting the result of a sports competition, being punished by a prison sentence of 1 to 5 years (Prates, 2014, 12) [36].

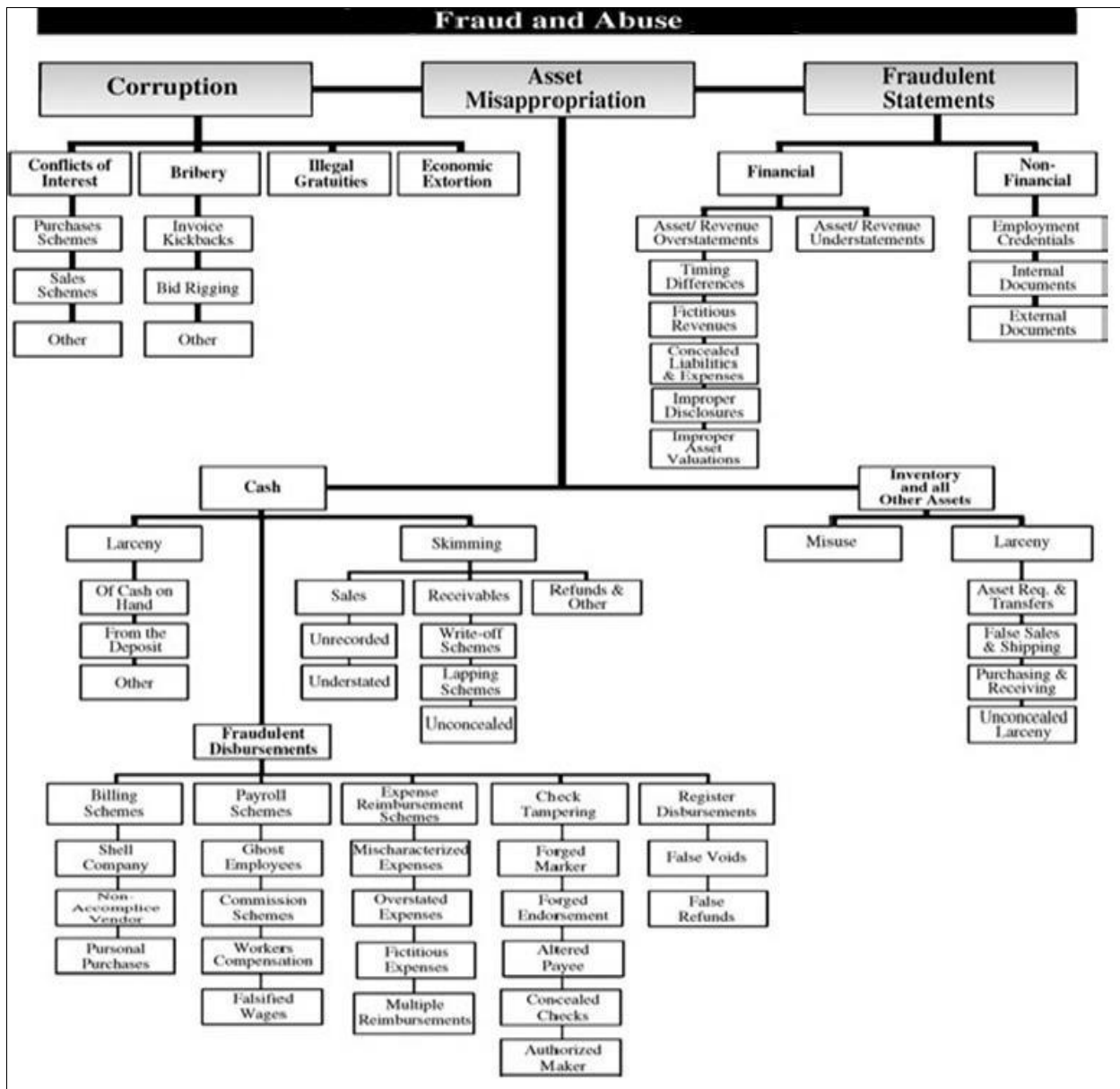
Source: adapted from Prates, 2014 [36]

Just as fraud and corruption is a deliberate alteration of a situation with the purpose of obtaining self-advantage, in a

more facilitated manner, through an act that creates an abnormal path to obtain the expected result. This easy way to

achieve the desired results is not new. The first recorded case of corruption in international sport originated in the Olympic Games of 388 BC, in which a "fist fighter" athlete, Eupolos of Thessaly, offered undue property advantages to three other fighters, so that they would lose their respective battles against him (Prates, 2014) [36]. Over time, many other cases have been reported for the worst reasons. After this analysis (Pereira, 2017) [34], it was found that corruption in Portuguese football has seven distinct categories of advantages that were requested or offered with the aim of adulterating a certain result, through the illicit intervention of the sports referee, representing several different genres, such as "gold artefacts", "meals", "invitations" to games, "scores", "financial

incentives", "furniture" and "access to public positions". Maennig (2005) [25] presents a study dedicated to the analysis of the trends, manifestations and extensibility of the phenomenon in the sports sector, in which he presents 26 cases of fraud at the level of world sport with manifestation in sports results, and in sports management. Maennig (2005) [25] allows us to understand that, as in other sectors of activity, fraud in sport is also likely to take on different forms and manifestations. For example, a bribe to a referee for the purpose of influencing a team's match, or the action of a FIFA President requesting money from a club president in exchange for the transfer of the Champions League final in his stadium, etc.



Source: adapted from Singleton e Singleton (2010) [40]

Fig 1: How can we classify fraud?

Fraud and corruption are not always easy to detect. The causal link between result fraud and betting fraud is extremely difficult to prove, especially if there is no link between the two suspects (Prates, 2014, 36) [36]. Because it is usually associated with several actors who do not know each other or have direct links, these crimes are difficult not only to detect, but also to investigate and prove. However, there must be

measures in place to not only prevent, but also combat, these types of illicit practices. However, in the specific case of manipulation of results, this provides compensatory profits in relation to risk and, as the lack of control and punishments are too low, the agents who commit this crime continue to use this tool for their own benefit (Bozkurt, 2012; FATF, 2009; Feltes, 2013) [2, 14, 13].

**Table 2:** Examples of sports fraud

Case	Description	Consequences
Gold Whistler case (Portugal)	It was marked by the media, presented by a very intervening media and by the popularity of its participants, by a special complexity, which characterizes the whole process, the operations and the links between defendants.	The way this case was presented, alerted the awareness of the Portuguese for the extensibility of this phenomenon to the sports sector, demonstrating its elasticity by involving several leagues that make up Portuguese football.
Result Addiction (Portugal)	One of the most recent cases socially confirmed by the media was the case of four Rio Ave players being charged with suspected match-fixing after being heard by the prosecution. This case occurred in a meeting between Rio Ave and Feirense. It was proven that at least these four players were contacted by intermediaries from the football world to lose the match in exchange for money, thus being taken to a case with strong evidence of crime. The case was easily detected through the bets that were submitted to give favoritism to the team of Santa Maria da Feira. The intermediaries, already known as match fixing specialists, after having made the enticement, had the opportunity to place bets individually and recommend the same action to various bettors, in exchange for money. In this way, the bettors who invested large amounts in the defeat of Rio Ave knew in advance that they could multiply the investment, due to the alleged commitment of the players attracted.	At the time, the Games Department of Santa Casa da Misericórdia de Lisboa suspended bets due to the atypical volume of registered bets and the financial risk involved, particularly for an alleged bet of 100 thousand euros by a Chinese gambler, which had the greatest impact that this was an act of corruption. The game ended with a 2-1 loss to Rio Ave.
Calciocoas (Italy)	<p>Since its creation in 1898, Serie A has represented the top of Italian football under the tutelage of FIGC (Federazione Italiana Giuoco Calcio) which is responsible for the professional and amateur levels of football. Currently the first division of transalpine football is managed separately by Lega Serie A, composed of 20 clubs that compete for the "Scudetto" - the title of champion. Scudetto, together with the second and third runners-up, qualify directly for the next season's UEFA Champions League. For the UEFA Europa League, the European secondary competition, the clubs that finished in 4th, 5th and 6th place are qualified, together with the winner of the Italian Cup.</p> <p>In 2003, Catania, the 2nd division team - Seria B - was involved in a problem with the registration of an athlete. This led to a restructuring of Serie A (Hamil, Morrow, Idle, Rossi &amp; Faccendini, 2010) [38], which resulted in the expansion of Serie A from 18 to 20 participants and Serie B from 20 to 22. During the study period from 2000/01 to 2009/10, 33 different clubs competed in Serie A and 12 teams reached the top six positions at least once. In the same period, only four teams achieved the title (Rossi, <i>et al.</i> 2018) [38]. Italian football has been fertile in cases of fraud, notably related to Doping, document falsification and bribery, largely due to weak corporate governance and administration (Agnew, 2007; Di Meo &amp; Ferraris, 2012; Foot, 2007; Jones, 2007).</p> <p>Several authors claim that the scandal with the greatest magnitude was Calciocoas, discovered in 2006, days before the start of the World Cup in Germany. Thanks to scrupulous investigations, the Italian police discovered a dense network of relations between team leaders and arbitration bodies, with a view to appointing referees specifically chosen for certain matches with the intention of manipulating the results (Boeri &amp; Severgnini, 2011; Hamil <i>et al.</i>, 2010). The clubs involved were 6: AC Milan, ACF Fiorentina, FC Juventus, SS Lazio and Reggina Calcio, first division participants - and AC Arezzo, Serie B. These, along with the Italian football leaders and officials, were severely punished (Hamil <i>et al.</i>, 2010). In total, 41 people were investigated, along with 33 Serie A matches between 2004 and 2006 (Migali <i>et al.</i>, 2018).</p> <p>The scandal was discovered with transcripts of recorded phone calls between Juventus administrators, Luciano Moggi and Antonio Giraud and various Italian football agents for the appointment of referees. Boeri and Severgnini (2011) and Buraimo <i>et al.</i>, (2012) [3] describe the severity of the pressures applied to referees who, if they did not comply with the request to make decisions favorable to Juventus, would not be appointed to important matches in the future. Boeri and Severgnini identify this as a career concern on the part of the referees. A referee's future career would be undermined, in terms of income and reputation, by not adhering to Juventus' request.</p> <p>More subtly, several players received unjustified cards and penalties that resulted in suspensions and their unwillingness to play against</p>	<p>These were the sentences applied to clubs according to Buraimo <i>et al.</i> (2016) [16]: Juventus lost the 2004-05 and 2005-06 Italian championships;</p> <p>Inter Milan have been banned to the second tier (Serie B). This relegation also led to the departure of several of the club's key players, such as Fabio Cannavaro, Italy's captain, Lilian Thuram and Zlatan Ibrahimović, who left for one of their rivals. She was also sentenced to play three games with the stadium behind closed doors.</p> <p>AC Milan remained in Serie A, with the attenuating withdrawal of 30 points, which meant the passage to 3rd place, and start the championship the following year with 8 negative points in addition to a game behind closed doors.</p> <p>Fiorentina, began the 2006/07 season with 15 negative points plus two games behind closed doors and the impossibility of participating in the UEFA Champions League that same year.</p> <p>Lazio also saw the Olympic Stadium in Rome closed for two matches and the elimination of the UEFA Cup.</p> <p>Reggina was sentenced to pay a fine of 68,000 euros, and its president also had to pay a fine of 30,000 euros and face a suspension of two and a half years. Luciano Moggi, a former leader of Juventus was banned from football by FIGC for suggesting and asking for specific referees (Migali <i>et al.</i>, 2018). Attendance at home matches decreased, not only for the clubs involved, but for all Serie A participants (Migali <i>et al.</i>, 2018).</p>

	<p>Juventus (Goossens <i>et al.</i>, 2018) <sup>[38]</sup>.          Buraimo <i>et al.</i>, (2016) <sup>[4]</sup> argue that Juventus opted for corrupt practices in order to sustain its position at the top of the Italian league in order to cope with the financial pressure that Italian clubs faced. Boeri and Severgnini (2014) concluded that nine of the 37 Serie A clubs faced at least one bankruptcy crisis between 2001-02 and 2010-11. Baroncellia and Caruso (2011) state that, in the 2006-07 season, Serie A players' payrolls represented 62 per cent of total turnover, up from 58 per cent in 1997 and higher than the equivalent figures for the remaining European leagues. As reported by Baroncelli and Lago (2006), Baroncelli and Caruso (2011) and Boeri and Severgnini (2014), Italian Serie A clubs faced, after 2000, a difficult combination of high salary increases needed to attract and retain the big football stars and thus be able to compete with the remaining European leagues.</p>	
Double game case (Portugal)	<p>Operation Double Play (OJD) was an investigation conducted by the National Anti-Corruption Unit (UNCC) of the Judiciary Police (PJ), which resulted in the arrest of fifteen suspects of corruption and criminal association crimes. The investigation revealed the existence of suspicions regarding the manipulation of sports results in matches between the Oriental-Oliveirense and the Oliveirense-Leixões, to count for the second league of Portuguese football. The investigation revealed the existence of suspicions in the manipulation of sports results in matches between the Oriental-Oliveirense, and the Oliveirense-Leixões, counting for the second league of Portuguese football. Indicted by active sports corruption, the sports director of Leixões, established contacts with players of Oliveirense in order to be victorious in the confrontation between the two clubs, and thus ensure the maintenance of Leixões in the second league (Queirós and Granada, 2016) <sup>[18]</sup>. With regard to the Oliveirense-Oriental match, PJ suspects the existence of a criminal association, which includes Asian financiers and football players, who, in exchange for financial compensation, vitiated the sports results, generating profit in the sports betting market (Lima, 2016) <sup>[24]</sup>. Of the fifteen suspects arrested by PJ, eight are football players from Oriental (four) and Oliveirense (four), four Asian businessmen, the president of Leixões, the sports director of Leixões, as well as a sports cheerleader (Observador, 2016) <sup>[30]</sup>.</p>	<p>At stake are the crimes of active and passive sports corruption, as well as suspicions of criminal association among those involved (Lima, 2016) <sup>[24]</sup>.          In the fight against organised crime, PJ used telephone tapping as the main means of obtaining evidence (Observador, 2016; Queirós and Granada, 2016) <sup>[30, 18]</sup>. The telephone tapping revealed that the sports director of Leixões intended to pay an estimated sum of fifteen thousand euros that would be distributed among the players of Oliveirense, in order to ensure victory in the match between the two teams (Queirós and Granada, 2016) <sup>[18]</sup>. In the game Oriental-Oliveirense there are suspicions of addiction of results with the aim of guaranteeing profit in the sports betting market, with its players betting that would pay a sum to the players on the field, in order to provide the least likely sports result, translating into a higher financial income in the field of sports betting (Lima, 2016; Observador, 2016) <sup>[24, 30]</sup>.</p>
Manipulation of results - K-League 2011 (Korea)	<p>The scandal began in May 2011 with the Supreme Ministry of Foreign Affairs of Changwon District issuing a warrant for the arrest of two K-League players (Lee, 2011a). As the investigation expanded, more than 60 other players were arrested, including two former members of the national team (Lee, 2011b; Tak <i>et al.</i>, 2018, 35) <sup>[43]</sup>.          According to the public prosecutor, the main pattern was: the players received money (between 1740 and 43,500 dollars) that bet on the results of at least two matches. In turn, the players underperformed to produce the results according to the fixers' bets (Lee, 2011c). Therefore, the K-League scandal is significant because most of the bets associated with match-fixing schemes were made not only with illegal brokers, but mainly with the licensed legal monopolist operator TOTO (Toto, 2014; Lee, 2011c; Seo and Han, 2012; Tak <i>et al.</i>, 2018, 35) <sup>[43]</sup>.          The K-League has introduced sanctions and heavy penalties for those who try to manipulate sports results and thus contribute to the loss of integrity and natural competitiveness of sport.          Another measure taken after the scandal was the creation of the Early Warning System (EWS). It consisted of "monitoring betting patterns; sharing information; and taking preventive measures before suspicious matches" (K League, 2013).          Before the 2011 scandal, there was a penalty clause for players' betting and match-fixing conduct in the National Sports Promotion Act. After the scandal, legal punishments became more severe in the case of match-fixing as players could be arrested for a maximum of seven years or fined about \$61,000 and players placing a bet could be sentenced to a maximum of five years in prison or a \$43,500 fine (The Korea Times, 2012b). The officers convicted in the case received a lifelong ban from the K-League (Ryu, 2011).</p>	
Olympic Games - Badminton 2012 (England)	<p>In the middle of one of the final matches of the badminton competition between Yu Yang and Wan Xiaoli of China and Jung Kyung-eun of South Korea and Kim Han at the 2012 London Olympics, the crowd watching the game began to boo. The response was the result of spectators' dissatisfaction with the level of play during the match, in which both teams seemed to be intentionally trying to lose, and approximately an hour later, during a match between Ha Jung-eun and Kim Min Jung from South Korea and Meliana Juahari and Greysia Polii from Indonesia, the same scenario happened. A day later, on August 1, 2012, the Badminton World Federation (BWF) announced that the eight athletes had been disqualified from the Olympic tournament for breaking the BWF code of conduct by not using their best efforts to win a match and conduct themselves in a manner clearly abusive or harmful to the sport in question (Blair, 2018, 264) <sup>[1]</sup>.</p>	<p>The incident marks the greatest mass disqualification of athletes from various countries by the manipulation of results in the Olympic Games of the 21st century. Significantly, it is also the first time that female athletes have been disqualified from the Summer Olympics because of the manipulation of results unrelated to betting or gambling (Blair, 2018, 264) <sup>[1]</sup>.</p>

Source: the authors

The economic motivations are mainly linked to rapid financial inflows and the possibility of money laundering from illegal activities, which are made possible by the increasingly globalized sports betting market (TI, 2009; TI, 2013; TIAC, 2014) <sup>[48]</sup>.

According to Carpenter, Gokhale and Hill (2012, 2009 and 2010) match-fixing emerged as a serious global problem that not only tends to involve criminal elements but also threatens the integrity that is known to sport. Participation in outcome fixing is often considered to be one of the greatest sins of those involved in professional sport. It involves both cheating to deliberately lose and cheating to win, using less licit substances to achieve it (Tak, Sam & Jackson, 2018) <sup>[43]</sup>.

The manipulation or fixing of results is a criminal act, committed intentionally and always with the aim of obtaining benefits for your organization or for the individual person, although it may appear in various ways, the main differentiator is whether it is associated with gambling or not (Tak, Sam & Jackson, 2018) <sup>[43]</sup>. The manipulation of results unrelated to gambling in football generally occurs to secure a certain place in the league classification or to remain in the upper league by bribing referees and/or managers of opposing teams. The manipulation of results motivated by gambling is when someone executes high stakes on certain results or specific events in a match (spot-fixing) with legal and/or illegal betting companies, while encouraging players, coaches and/or referees to achieve the expected results (Hill, 2008). Although both are detrimental to the development of sport and to the values and principles that sport represents, match-fixing motivated by gambling seems to be the way that most harms sport, as it is often beyond the supervision of governments and sports organizations and continues through a socially accepted sports betting industry (Tak, Sam & Jackson, 2018) <sup>[43]</sup>.

Agents of sports corruption can be athletes, coaches, referees, directors or even delegates. They can base themselves and practice passive corruption as perpetrators and/or on active corruption, when the agents themselves commit this type of illicit act directly with the person/entity in question. An athlete, either as an individual or as part of a collective, can, in fact, have an intentionally poor performance, decisively influencing the outcome of the meeting in favor of the request for the grooming. A sports referee can also decisively influence a match by disrespecting the technical rules of the sport, harming one of the parties, hurting the sports truth of the competition (Hill, 2008). Some examples occurred in European football clubs (3rd division) in Germany, Poland, Italy, Norway and France.

According to Emrich and Pierdzioch (2015) <sup>[9]</sup>, the addiction of results is based on the idea that the corruptive attitude assists organizations in the resolution of internal problems (eg bureaucracies) and thus can draw possible benefits at the political and economic level for their representatives. Another harmful factor is the growing number of bookmakers and their rapid growth, as well as the revenues from sport, which further fuel uncertainty and mistrust in professional sport.

One possible solution would be for federations to develop and support educational programs that highlight the risks of this fraud in order to prevent corrupt attitudes within and outside organizations.

Education plans must include clear codes of conduct, with explicit descriptions of inappropriate behavior and its punishment (Pereira, 2017) <sup>[34]</sup>.

The policy of countermeasures against manipulation of outcomes in sport should obey a political sociology approach

as if it were a policy instrument. Countermeasures against match-fixing through a player education program involve three main objectives:

1. Informing players. Explain to athletes that match-fixing was a serious crime;
2. Players' cooperation. To the extent that players freely describe matters of their colleagues' or themselves' knowledge or have been approached to deliberately manipulate a particular game.
3. Public disclosure. As a way of clearly proving that the league is taking preventive measures.

Cumulatively, regulations should be established by the league and the government in order to be able to stop scandals, create more severe fines, and change measures to punish with imprisonment or increase fines to large amounts of money (Pereira, 2017) <sup>[34]</sup>.

Another way of acting is to create an effective and efficient system for monitoring sports betting, to monitor betting patterns and, if necessary, to act preventively in a dubious game.

In association, there is also control and inspection for the observation of financial solicitation, as a way to improve a player's performance, the use of prohibited substances, etc. Another example of action would be in sports bookmakers, who through their software can and should deliver detailed information about the financial flows in each market for certain games. Professional players should be included in an available list so that bookmakers know who is prohibited from betting, and no player is allowed to place sports bets within the sport they practice (Pereira, 2017) <sup>[33]</sup>. According to Santos-mera and Galvis-Castañeda (2017) <sup>[39]</sup>, fraud itself is a phenomenon that demonstrates a constant innovation since there are numerous modus operandi that are transferred, modified and perfected by new generations of fraudsters.

Vulnerability of results can be easily detected if there is a transparent and efficient information network between the national authorities of the country where such a case occurs or is suspected (Pereira, 2017) <sup>[33]</sup>. In this sense, the European Council Convention on the manipulation of sports competitions appears with the aim of combating the combined results and forming definitions of ethical practices and mechanisms for international cooperation. Portugal was one of the first countries to be part of the organization, together with thirty other countries, and at the moment more than three dozen Giandomenico (2015) <sup>[15]</sup>. This General Council, together with the internal authorities of the respective countries, calls for the adoption of the following legislative measures:

- a) Avoid conflicts of interest between betting operators and sports organizations;
- b) encourage regulatory authorities to fight fraud and corruption;
- c) Combating illegal sports betting by adopting proportionate and dissuasive sanctions and disciplinary measures in the event of infringements, as well as strengthening transparency mechanisms and the principles of good governance.

According to Giandomenico (2015) <sup>[15]</sup>, this is the only international, legally binding instrument that can ensure and maintain effective global cooperation against manipulation in sport.

## Conclusions

As noted, the phenomenon related to corruption in sport is intended to distort results and the sporting truth, and is a growing concern arising from a lack of ethics and sportsmanship. This is why there is an increase in the number of cases of grooming that are taking place today, thereby tarnishing Portuguese football. As a consequence, possible foreign investors, sponsors, some fans and the general public are being excluded.

Sport is a mass social phenomenon and, for that reason, is also a very attractive business that moves huge amounts of money. Taking into account its natural attractiveness and global dimension, it has originated in the human instinct (motivations and emotions) different ways to achieve goals without worrying about others, using illicit ways to achieve what they propose.

If sport is a source of economic income for any club that lacks funds, it can occasionally give in to any kind of enticement when it does not jeopardize its position at the level of interests. It can be said that clubs have management strategies increasingly directed towards the achievement of objectives and goals as if they were a company. In short, sports agents should be increasingly aware of the frauds that occur today and thus encourage the associative and technical elements to a "clean" practice of world football.

Football is a sports phenomenon that is extremely rich in business opportunities for the most varied industries worldwide, and is increasingly a sport composed of a vast number of stakeholders with different motivations, interests and ideas (Pais, 2015) <sup>[31]</sup>, paving the way for the occurrence of abuses, where corruption is imposed as a constant risk. The characteristics of sports structures determine the opportunities for the permeability of corruption in this sport (TIAC, 2014). Governance structures that need better supervision of the distribution of funds and transparency; organized crime; third parties; sports betting; and the transfer market itself are identified as the main risk contexts for corruption in football (TIAC, 2009, 2011, 2013; TIAC, 2014; Baer-Hoffmann, 2016).

Portuguese football, as a sports system subordinate to world football organizations, also provides a context permeable to the occurrence of abuses. The study developed by TIAC (2014) suggests that, according to the various stakeholders that make up Portuguese football, the institutional conflicts, arbitration, the financial situation of the direct players in the sports match, third parties and the lack of protection of whistleblowers, are the main acts of opportunity for corruption in Portuguese football. This national corruption tends to be based on the use of the sports referee to influence the sports result. The role of the sports referee has a clear influence during the match, which makes him a target of interest for corruption in order to manipulate the sports result (Duvina, 2012) <sup>[8]</sup>.

With the growing commercialization of professional sport, with high financial movements involved, it seems clear that fighting corruption is an objective that requires a strategic plan of action and that the measures adopted are duly implemented so that the monitoring of these criminal practices are duly sanctioned.

In the study of sports betting, measures to combat match-fixing appear to be legitimate guardians of the integrity of sport (Tak *et al.*, 2018) <sup>[43]</sup>. Cumulatively, it is necessary to educate players and other sports agents on anti-corruption, with the aim of stopping the manipulation of results and that the relevant authorities have access to all information to

investigate and thus ensure the integrity of sport to the public. International sports organizations, such as FIFA and UEFA, are playing leading roles in the fight against match-fixing and have already proposed measures to combat this issue. Combat tools are multiple, well-defined and achievable, but it is up to the countries and their respective federations of each modality involved with the problem to take effective preventive and combat measures in relation to this issue. This will ensure the conduct of fair play and respect for the adversary, which are inherent to the practice of sport.

## References

1. Blair Kelsey. The 2012 Olympic Badminton Scandal: Match-Fixing, Code of Conduct Documents, and Women's Sport. *The International Journal of the History of Sport*. 2018; 35(2-3):264-276, DOI: 10.1080/09523367.2018.1451330
2. Bozkurt E. Match fixing and fraud in sport: Putting the pieces together, 2012. Retrieved from *European Parliament*: <http://www.europarl.europa.eu/document/activities/cont/201209/20120925ATT52303/20120925ATT52303EN.pdf>
3. Buraimo B, Migali G, Simmons R. Corruption does not pay: an analysis of consumer response to Italy's calciopoli scandal, 2012. <https://worldreferee.com/site/copy.php?linkID=44&linkType=referee&contextType=bio>. Consultado em 1 de Abril de 2019.
4. Buraimo B, Migali G, Simmons R. Na Analysis of Consumer Response to Corruption: Italy's Calciopoli Scandal. *Oxford Bulletin Of Economics and Statistics*. 2016; 78(1):0305-9049.
5. Chappellet J. A Corrupção no Desporto e a problemática das suas soluções legislativas. *Sport in Society Cultures, Commerce, Media, Politics*, 2015, <https://iffhs.de/former-results/>. Retrieved 2 April 2019
6. Commission E. Match-fixing in sport a mapping of criminal law provisions in EU 27. *Trends in Organized Crime*. 2015; 18(3):251-260. <https://doi.org/10.1007/s12117-015-9241-4>
7. Distaso W, Leonida L, Patti D, Navarra P. Corruption and Referee Bias in Football: the Case of Calciopoli, 2012. <http://www.sportinglybetter.com/2012/04/calciopoli-the-2006-italian-football-scandal/> Retrieved 2 April 2019
8. Duvina Cedric. Referees in sports contests: Their economic role and the problem of corruption in professional German sports league, Heidelberg, Gabler Verlag, 2012.
9. Emrich E, Pierdzioch C. Theoretische Rahmung. In E. Emrich, C. Pierdzioch, & W. Pitsch (Eds.), *Schriften des Europäischen Instituts für Sozioökonomie e.V.: Falsches Spiel im Sport. Analysen zu Wettbewerbsverzerrungen*. Saarbrücken: universaar. 2015; 10:15-44.
10. Evangelista Joaquim. Como parar este Jogo Duplo, *Jornal Record (versão papel)*. 2016; 17-05-16: 14-15.
11. Faria Maria José Da Silva, Dias Jorge Maurício de Cravo e, González Manuel Jesus Enrique Correia, Ângelo Patrícia Filipa Gonçalves, Loureiro Ricardo Jorge da Silva, Moreira Rui Filipe Pinto *et al.* The particular world of sports scam. *International Journal of Physical Education, Sports and Health*. 2018\_a; 5(3):105-114
12. Faria Maria José Da Silva, Macedo Felipe Andrade De, Sousa Francisca Morais Alçada Castelo-Branco, Pereira Jéssica da Silva, Fontão João Paulo Ferreira and Santos,

- João Pedro Bento dos. The glittering darkness of fraud and corruption of sports. *International Journal of Physical Education, Sports and Health*. 2018\_b; 5(3):160-170.
13. FATF. Money laundering through the football sector, 2009. Retrieved from <http://www.fatfgafi.org/dataoecd/7/41/43216572.pdf>
  14. Feltes T. Match fixing in Western Europe. In M. R. Haberfeld & D. Sheehan (Eds.), *Match-fixing in international sports: Existing processes, law enforcement, and prevention strategies*. Cham: Springer, 2013, 15-30.
  15. Giandomenico Anna Di. The Convention on Manipulation of Sports Competition: A First Comment, *International Sports Law Review Pandektis (ISLR/Pandektis)*, 2015; 11:1-2.
  16. GIL A, de L. *Como evitar Fraudes, Pirataria e Conivência* (2a Ed.). São Paulo: Atlas, 1999.
  17. Gorse S, Chadwick S. Conceptualizing corruption in sport: Implications for sponsorship programs. *The European Business Review*, 2010. Retrieved from <https://curve.coventry.ac.uk/open/file/b199de7d-88b2-aa7d-122b-d8f83fb414e9/1/Conceptualising%20corruption-2.pdf>
  18. Granada Ricardo e Queirós, Eugénio. Escutas apanham 15 mil euros no 'ar. *Jornal Record* (versão papel). 2016; 17-05-16:27-29.
  19. Harvey A. Match-Fixing: Working Towards An Ethical Framework. *Journal of the Philosophy of Sport*. 2015; 42(3):393-407.
  20. Heilemann T. Bestechlichkeit und Bestechung im sportlichen Wettbewerb als eigenständiges Strafdelikt – de lege lata, de lege ferenda. *Schriftenreihe Causa Sport: Band 8*. Stuttgart *et al.*: Boorberg; Jan Sramek Verlag, 2014.
  21. Kranacher M-J, Riley R, Wells TJ. *Forensic Accounting and Fraud Examination*, 2010.
  22. LEI N.º 5/2007, de 16 de Janeiro - *Diário Da República* N.º 11, Série I, de 16.01.2007.
  23. Leitao J, Armada MR, Ferreira J. Corruption and Co-Movements in European Listed Sport Companies: Did Calciocaos really matter? 2012.
  24. Lima Carlos Rodrigues. *Diário de Notícias*. Jogo Duplo: Três arguidos em preventiva. MP suspeita de associação criminosa, 2016.
  25. Maennig Wolfgang. Corruption in international sports and sports management, in *European Sport Management Quarterly*, Londres, 2005; 5:187-225.
  26. Mangala D, Kurami K. Corporate Fraud prevention and Detection: Revisiting the literature. *Journal of Commerce & Accounting Research Journal of Commerce & Accounting Researcher*, 2015.
  27. Moreira CM, Pestana GD. Algumas Reflexões Sobre A Ética Desportiva. 4(3):95-101.
  28. Nowy Tobias, Breuer Christoph. Match-fixing in European grassroots football, *European Sport Management Quarterly*. 2017; 17: 1, 2 4-4 4. DOI: 10.1080/16184742.2016.1193212.
  29. Modelo Europeu do Desporto O. Documento de Reflexão da Comissão Europeia.
  30. Observador. Operação Jogo Duplo. Escutas a jogadores e vídeo de golos insólitos denunciam práticas de corrupção, 2016.
  31. Pais Henrique. *Indústria Futebol*, Prime Books, 2015.
  32. Parodi L. *Manual das Fraudes*, 2008.
  33. Pereira SC. Match Fixing em Portugal, 2017. Retrieved from <https://blogvisaodemercado.pt/2017/12/match-fixing-portugal/>
  34. Pereira Tomé Filipe Guerra. *A Corrupção no Futebol Português: Tendências e Trajetórias*. Dissertação para a obtenção do grau de Mestre em Ciências Policiais, 2017.
  35. Pestana GD. (n.d.). Algumas reflexões sobre a ética desportiva.
  36. Prates M. *A Corrupção no Desporto e a problemática das suas soluções legislativas*. Universidade Católica Portuguesa. Dissertação, 2014.
  37. Querido R. Match-Fixing: Quando Sujar As Mãos Vale Mais Do Que Vestir A Camisola. 2013. Retrieved from <https://desporto.sapo.pt/futebol/primeira-liga/artigos/match-fixing-quando-sujar-as-maos-vale-mais-do-que-vestir-a-camisola>
  38. Rossi G, Goossens D, Tanna GL, Addesa F. Football team performance efficiency and effectiveness in a corruptive context: the Calciopoli case. *European Sport Management Quarterly*, 2018.
  39. Santos-mera JE, Galvis-Castañeda IE. Geometría del fraude. *Cuadernos de Contabilidad*, 2017; 18:12. Retrieved from <http://www.scielo.org.co/pdf/cuco/v18n45/0123-1472-cuco-18-45-00074.pdf>
  40. Singleton TW, E Singleton AJ. *Fraud Auditing and Forensic Accounting* (Fourth Ed.). John Wiley & Sons, Inc, 2010.
  41. Sousa Luís e Triães João. *Corrupção e os portugueses: Atitudes, práticas, e valores*, Lisboa, Edições Rui Costa Pinto, lda, 2008.
  42. Spapens T, Olfers M. Match-fixing: The Current Discussion in Europe and the Case of The Netherlands. *European Journal of Crime Criminal Law and Criminal Justice*. 2015; 23:333-358.
  43. Tak Minhyeok, Michael Sam P, Steven Jackson J. The politics of countermeasures against match-fixing in sport: A political sociology approach to policy instruments. *International Review for the Sociology of Sport*, 2018. DOI: 10.1177/1012690216639748.
  44. Tran B. CSR and Corruption: Corporate ethics. *Social Responsibility Journal*. 2008.
  45. *Transparência e Integridade*. Manipulação de resultados no futebol português: percepções, atitudes, riscos e narrativas, relatório final do projeto Staying on side: How to stop match-fixing, CIES-IUL, 2014.
  46. Transparency International. *Corruption and sport: Building integrity and preventing abuses*, Berlin, working paper, 2009.
  47. Transparency International. *Safe hands: Building integrity and transparency at FIFA*, Berlin, 2011.
  48. Transparency International. *Staying on side: How to stop match-fixing*, Berlin, meeting report, 2013.