ABSTRACT
The objective of this article was to measure the level of adherence of the practices of corporate governance in Brazilian football clubs. The model of corporate governance is based on the Agency Theory, which has subsidized the construction of an index (IGCCF) for evaluation of the practices of corporate governance adopted in the Brazilian football clubs. In the analysis, we used statutes, accounting statements and websites. The research comprises a sample of 27 Brazilian clubs. The results confirm the chaotic scene of the management model adopted by Brazilian clubs. The biggest governance index did not exceed 49.1% of total score. The national average is 28% of total score and the worst was of 13%. To evaluate the conceptual adherence of the Corporate Governance Index of the Football Clubs (IGCCF), we applied the model in a European club. The result was of 60% of total score.