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Accounting and Sports: The Case of the Construction of the Portuguese National Stadium

This study investigates the role of accounting in decision-making, financing, and execution of the Portuguese National Stadium construction project.

The main objective of this research is to analyze the role of accounting in the construction of the Portuguese National Stadium. To this end, the study explores the role of sports for the Portuguese State during the early years of the *Estado Novo* regime (1933–1948), how this role was embedded in the budgets of various government ministries, and how it shaped the operations of state-affiliated associations (such as *Mocidade Portuguesa* and the *Fundação Nacional para a Alegria no Trabalho*). Additionally, the study identifies the key funding sources for the project.

The research adopts an interpretivist perspective, following a qualitative methodology based on documentary analysis of secondary data, including project reports, government documents, academic and scientific papers, and other relevant publications. Given the historical context, data is gathered from archival sources, such as libraries, national archives, and university repositories.

This study aims to contribute to a broader understanding of accounting, by transcending its traditional perspective as a technical, objective, and neutral practice, highlighting its role in projects of significant political and social relevance. Specifically, it seeks to enrich the field of accounting history by analyzing the accounting practices employed by the governments of the *Estado Novo*. Furthermore, it aims to provide new insights into the development and role of sports during this historical period — an area still underexplored from an accounting perspective.

Keywords: Accounting, Sports, Estado Novo, National Stadium, Public Financing