FORMS AND POLICIES FOR SOCIAL RESPONSIBILITY OF THE GOVERNMENT AND THE EMPLOYERS REGARDING THE SPORT AMONG THE WORKERS

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ABSTRACT

The massive transformations in Bulgaria after the events in 1989 have led to neglecting Sport for all, including workers' sport. The state remains focused predominantly on high performance sport and it is furthered by a massive resource allocation to the top of sporting pyramid. This trend has forced the rest of sport domains to seek for different sources for money securing. On the other hand, the process of privatisation of large public and industrial sectors has instigated a new process of resource allocation to support broad nation-wide social policies. Such an approach concerns putting in place the concept of corporate social responsibility aimed at developing sustainable partnerships between public, not-for-profit and business organisations. The study attempts to reveal some aspects of both public and corporate policies with social implications that have been contemporarily enforced as well as to analyse the forms of social commitment expressed by providing services and opportunities to workers to do various sport exercises.

Keywords: workers sport, corporate social responsibility, policy.

INTRODUCTION

"Social responsibility" is a term that reflects the qualities of interactions between an organization (through its management) and its workers. The social responsibility is an aggregation of attitudes, decisions and actions of the organization, which are directed to its workers and employees. If the attitudes, decisions and actions of the workers and employees match to the attitudes, decisions and actions of the organizations, then the organization is considered socially responsible. Such social-economic approach is related to revealing the interests and needs of the workers and their gratification as a part of the social responsibilities of the organizations.

When we examine the system of sports among the workers in Bulgaria, it is necessary to stress, that there is not a unified complex approach when delivering social obligations [5]. Admittedly the social responsibility is not regulated. It is more of a result of a way of thinking and

attitudes, cultural peculiarities and traditions, social policy and value system of the respective society and the employers in particular. On the other hand the existence of nearly 3,4 million people in their working age is a prerequisite for a thoroughgoing analysis of the role and meaning of sport as a part of their social needs.

The social responsibility as a part of the policy of the company (employers) should be a reflection of the national policy in the respective area. This is largely true for the period until the year 1990, during which the governing of the sport among workers was centralized. Today, in the conditions of a free market economy and the transition of a considerate part of the business in private form, imposing a unified socially responsible policy of management is significantly harder. On the other side the presence or the absence of such national policy has more of a regulatory function. Taking in account the actual social-economic reality, the role and meaning of employers, regardless of their statute, is increasing significantly with

the establishment of unified standards for social responsibility.

EXPERIMENTAL

The current study is part of a wider research programme on the management of workers' sport from a corporate social responsibility (CSR) perspective. The current study deals primarily with two aspects of workers' sport system – the state's policy interventions and businesses policies interpreted as forms of corporate social responsibility. For revealing them the following methods were used:

Case study

Analyzing the forms and level of engagement of the employers (25 companies) and the provided opportunities for practicing sports among their employees, an inductive quality approach of study was used, including the method of intensive study of separate cases, known also as "case study" [7].

Structural content analysis

The structural content analysis in the current research is used to reveal the presence or absence of an obligation of the different organizations in their aim to realize socially oriented policies in the area of sports among workers. For achieving this goal, legal and regulatory documents, strategies, programs, laws, contracts, conventions, decrees, decisions of government and public organizations, etc., have been studied.

RESULTS AND DISCUSSION

The analysis is carried out in two directions in relation to the provision of opportunities for sport among workers:

- ². Social engagement of the government.
- ²². Social engagement of the business (employers).

Examining the social functions of the sport among workers in Bulgaria, it is inevitable to consider some conditions that are affecting the choice and implementation of certain policy:

Social engagement of the government

The realization of social responsibilities, besides its social effect, has also economic potential. The socially responsible behavior through social commitments suggests the provision of socially significant services. On the other side the presence of such economic potential suggests the appearance of structures for the provision of such services and a market, to which they should be marketed. Today more and more companies in the world, together with their yearly reports publish information about their social engagements and responsibilities [12]. Depending on the organizational culture of the different countries, the names of these non-financial reports are chosen differently. In example, in Japan they are called ecological reports, in the USA – corporate citizenship reports or corporate sustainability reports, in Europe – social corporate reports.

The opinion of experts in the analysis of economic and social council for social audit, despite the ratification of international conventions and agreements to which Bulgaria has joined; there are legislative omissions that are observed in the CSR in comparison to the other countries, members of the EU [3]. Some of the leading conceptions in this area are countries as:

- France: article 116 of the French law about the new economic provisions (N 2001-420), requires the companies to report "social and ecologic consequences" of their activities in their yearly report. The tradition for non-financial reports in France can be tracked back to the 70s of the past century, when the president of the republic demands a vote of a law from the 1977, which calls for all the companies with 300 or more employees to publish a social report that includes more than 100 indices including sport.
- Norway: The Norway law for accounting from 1998 requires data for the work environment, gender equality and other environmental factors to be included in the Management report. Despite that there is a requirement to implement measures to prevent or limit the negative effects in the mentioned areas. This requirement is valid for all companies, registered in Norway, that are obliged to carry out accounting reports, as well as for all foreign companies, that are working and are subject to taxation in Norway.
- United Kingdom: since October 2007, the registered on the trade market companies have to report their social and ecologic conditions, including all existing policies and their effect. If the yearly report does not include such information, the areas that are missing should be indicated. The UK is the first and only member state of EU, that has specially appointed minister of the corporate social responsibility.

- **Denmark:** With the adoption of law 1403 from 27th of December 2008, the Danish parliament has obliged the large companies to report their activities regarding CSR, but the companies decide for themselves if they will provide such activities.
- Sweden: Since 2008 with the publishing of Guidelines for external accounting of the companies, the Swiss ministry of companies, energetics and communication obliges the government companies to publish reports for sustainability, according to the guidelines of the Global Reporting Initiative (GRI). Due to this initiative, 89% of all government organizations in Sweden are publishing their reports by the GRI guidelines.
- **Belgium:** With the adoption of the Social balance 2003, the Belgian government calls for all the companies that hire employees to report the nature and development of the employment and their engagement to the workers.
- **Finland:** In order to promote the physical activity, a law has been adopted that if an employer pays the membership fee for its employee or employees to a sporting club, the government will deduct the sum from its yearly tax[11].

It is necessary to stress that despite the presence of legal regulation of CSR in some countries, the report doesn't reveal if reporting such activities is related to any type of preferences for the companies, as well as the mentioned legislations obliges these companies to report the provided social activities, but do not obliges them to perform such activities.

The analysis of the different social-politic models and their reflection on the subsystems of sports shows, that in Bulgaria, unlike other countries and in comparison to the direct control of the government over the functions of the system for elite sports, a ultra-liberal model has been applied in the area of sport services. It is observed that the government has distanced itself from regulating the relations between the market subjects, the criteria, order and conditions for access and the activity of the suppliers of sports services [4].

In a large extent the presence of these conditions is a result also from poor developed regulation in a number of legislation documents in the area of sports. In the National strategy for development of the physical education and sport in Republic of Bulgaria 2012-2022, there are no mechanisms for overcoming the problems in the system of sport among workers. With advisable nature has been stated the engagement of the employer "to create conditions and

suitable social climate for sport and active rest of the workers and employees". There are no mechanism for promoting and stimulation for the employers to provide means for sport among their employees as a social responsibility on their part.

The social-economic conditions in Bulgaria, the cultural peculiarities, leading values and understandings, the political model and priorities define the following directions of social responsibilities, including the provision of sport services to the people in working age: 1. Social responsibility of the business (employers), where subjects from the private sector, government and joint ventures can be included.

- 2. Social policy of the government and the effect of the policies of the European institutions.
- 3. Social culture for requiring and consuming social services by the community.
- 4. Benefits for the country and the community as a whole increased productivity, increased tax income, new jobs, cost savings from healthcare, increased workability, savings from social expenses, etc.

Social engagement of the business (employers)

In the condition of free market economy the surviving and development of the companies is a priority. In relation to this, the gathering of assets is one of the main factors, ensuring the sustainability and the possibilities for development. Leading are the purely economic goals of the employers for realization of income, imposition of the market, fighting the competition, increasing the production, widening the market and other, that are subject to the commercial aims. Many authors, including Peter Drucker, examine the workers as a main and specific asset to every company, which imposes the need for special attention to them, known as a social responsibility [1]. He stresses that "the most precious assets for the companies of the 21st century – whether in the business or any other area - are the workers" [2]. The different stages and forms of engagement of the government and the business to their most valuable asset - the people (workers) in a large part define the imposed project of the targeted government policy in the different areas of society. Even more, often there are conceptual differences between the implemented government policy and the applied models in the different areas. This we can explain with the presence of three main factors, which directly influence the choice and implementation of a

Table 1. Employers' social commitment through sport activities and services delivery.

№	Sport related social commitments	Users	Forms of participation
1	Organization of and/or participation in sporting events and activities	Employees and their family, business partners	Collectively and individually
2	Purchase and/or supply of sporting apparel, equipment, etc.	Employees and their family, business partners	Collectively and individually
3	Setting up an enterprise-based sport club	Employees and their family, business partners	Collectively and individually
4	Construction of enterprise-based sport facilities	Employees and their family, business partners	Collectively and individually
5	Purchase of vouchers, cards and admission/sporting services fee reimbursement	Employees and their family, business partners	Collectively and individually
6	Coaches / instructors hiring	Employees and their family, business partners	Collectively and individually
7	Securing discounts with partners	Employees and their family, business partners	Collectively and individually
8	Provision of extra healthcare provision and insurance	Employees and their family	Collectively
9	Payment of prevention health scan, medical care and rehabilitation	Employees and their family	Collectively and individually
10	Sponsoring own employees, teams and competitions	Employees and their family, business partners	Collectively and individually
11	Attending / watching sporting events	Employees and their family, business partners	Collectively and individually
12	Participation in social and/or sporting events (internal and external)	Employees and their family, business partners	Collectively and individually
13	Allocation of sport related budget	Employees and their family, business partners	Collectively and individually
14	Provision of sport, prevention and rehabilitation services and opportunities to employees' families	Employees and their family	Collectively
15	Creation of workers' teams	Employees	Collectively
16	Provision of sporting services to customers and partners	Business partners	Collectively and individually
17	Sport related activities transport provision	Employees and their family	Collectively and individually
18	Provision / payment for employees' training and educational fees	Employees	Collectively and individually

concrete government project for intervention (or noninterference) in the development and management of the system of sport among workers in Bulgaria:

a. Internal factors – a complex of influences, related to political, economic, social, cultural and other projections in the society of local (in the borders of the country) level; b. External factors – impact of organizations with global influence over the decision for a model of development of the relationships between the government – sport among workers – society (European Union, World Health Organization, UN, etc.);

c. Cultural-personal factors – related to the personal interpretations of the individual for a choice and implementation of policies on local (institutional) and global (national) level.

The social responsibility and the CSR stress the expectations of the society from the business. These expectations are aimed at a social dialogue and the provision of social engagements from the employers to their employees, outside of the limits of the function to provide goods and services in the companies [8, 9]. In the stated areas of social responsibility and engagement the place, role and meaning of sport as an element of the activity of the organization for achieving socially responsible behavior and developing a socially responsible organizational culture according to the need of the workers is clear.

Often, especially when it concerns the provision of conditions for sport, the possibilities of the business are limited by knowledge, conditions and contacts, which justify the study of the experience of different companies in the provision of possibilities for sport (Table 1).

The severe economic conditions, in which the business is forced to survive, suggests that an insignificant attention will be dedicated to meeting the social needs outside of the regulations of the law. This is why it is from a significant meaning to the business to clearly state the benefits of its social engagement and from the provision of possibilities for practicing sports for the workers in particular - a social-economic efficiency of the corporate social responsibility, as a main accent in it is the care for the employees' health, business education and learning through the whole life. This is a way to increase the added value of the business. The results of different studies show, that the motivation and the satisfaction from work of the workers are increased when the company has a strong socially responsible policy. The CSR should examine the interests of all the stakeholders,

including investors, suppliers, users, employees, society and environment [6]. The sport among workers can be examined as an instrument of realization of corporate social responsibility and relationship marketing, which can be a "bridge" to overcome social and economic gaps, to improve the quality of work and life, as well as to reveal possibilities for stimulating and motivating the employers (the business) to share its prosperity. On the other hand, the management of sports suggests a rationale and motivation of the socially responsible behavior of the business for modeling socially responsible practices in the field of sports [10].

CONCLUSIONS

Based on the before mentioned about the applied policies in the field of sport among workers in Bulgaria, we can consider two key moments, related to the presence or absence of corporate social responsibility to it:

- The regulation and accounting of social engagement of the business in Bulgaria is poorly developed, despite the adoption of the "Strategy for corporate social responsibility 2009-2013" document, published in 2010 and prepared by the initiative of the Ministry of labor and social policy. The presence of social engagement is significantly due to the presence in the internal market of companies, which have developed traditions and culture in its provision. They have accepted standards (codices of behavior, ethical codices, etc.) that define the norms of social behavior inside the organization and often impose those norms in their work with Bulgarian partners as a precondition for cooperation.
- The large multinational companies are working in different countries, in which the legislative regulation of the labor process and social engagement is on different level. Often the social standards of such subjects are over the legislative regulations in the countries, in which the social regulation is poorly developed, i.e. the presence of CSR of the business cannot substitute or regulate the national legislative regulations or vice versa.
- In its main part the Bulgarian companies do not provide possibilities for sports to their employees as a social engagement, based on the lack of understanding of the benefits from such practices.
- The understanding of the mechanism for providing social services, including possibilities for practicing sport, provides the possibilities for realization of partnerships,

which are often related to the so called discount management.

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