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RESPONSIBLE BEHAVIOUR OR BUSINESS? SOCIAL RESPONSIBILITY (CSR) IN SPORT MANAGEMENT

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Abstract: CSR has become increasingly important in today's business world and managers must consider not only the economic results of their decisions but also the legal, ethical, moral, and social impact and repercussions of each of their decisions. Some multinational companies' CSR activities even clearly represent applicability of CSR in sport management.

The aim of this study was to do a critical comparative analysis, present the changes, alterations in the traditional company philosophy, object-system; then to define the concept of CSR, its importance in sport, finally to analyze some of the top 20 World Food & Beverage Companies' (Coca-Cola, Danone, Nestle) CSR activities in sport management.

Similarly to the whole economics – beside traditional theoretical tendencies, parallel to them and not developing them – a new kind of company theory concerning the long-term balance problems of the natural environment and society is being formed.

Although the notion of corporate social responsibility (CSR) is prominent in some of the current discussions and investigations about the role of business in society, the concept – integrate social and environmental aspects in their business activity – is not new.

According to the websites and sustainability reports of the international parent companies and domestic subsidiaries, we can say, that the companies show similarity at several points with regard to social responsibility within the field of sport management. However we must emphasize that we can find in the domestic practice fewer examples. In this case probably the media plays important role, which prefer the news of scandals such as CSR-related initiatives. In the public the companies' CSR activities are even less known. Finally we can establish, that about the sport sponsorship the parent companies we have more information, their reports and websites are more transparency. In contracts, in the case of subsidiaries we can meet deficiencies.

Key words: traditional company philosophy, corporate social responsibility, sport management, food & beverage companies

Introduction

Sustainable development is the key problem of our age in the solution of which all players of economy and society must take part in. Without the most important fundamental units of the economy, the companies it is unthinkable to realize the paradigm shift that is indispensable for the profound reform of social-economic processes. These processes such as the methods of production, its technological solutions, the design of products and their distribution, the changes of the structure of customer needs, the development of the current

society's lifestyle and values – and the list could go on for long – should be reformed in a way that they correspond to the global ecological and social restrictions. Obviously, in all phases of the accomplishment of this huge, overall complex mission companies should play a significant role in, as well.

In the past three decades companies all over the world, but certainly above all in the developed countries have paid more and more attention to understanding the problems of sustainability and especially to the practical duties related to them. Owing to the characteristics of companies the emphasis

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was put on the former, the practice that is, and it happened in a mosaic-like way, that is to say certain elements of the solution of sustainability issues were integrated in the company practice mostly isolated from each other, accidentally. It seems that the expansion of sustainability factors of company policy has reached a critical level as a result of which the different sustainability means of companies are beginning to form an overall, more or less consistent system. All this reflects how companies have changed their attitude towards the natural and social environment and the ecological crisis and how it appears in the company object system more and more emphatically. This consciousness-raising process occurs in the form of a declared company philosophy more and more frequently and it may as well mean the fundamental transformation of the company image, the company concept, the tell-tale sign of which is the formation and spread of the concept of a responsible company in practice as well as in the theoretical literature of companies.

Corporate responsible behaviour increasingly gained attention in public debate, entrepreneurial networks, corporate communication and academic research (Hediger 2010). Today social responsibility goes far beyond the “philanthropy” of the past, it is about the business contribution to sustainable development and about proactive solutions to societal and environmental challenges (Vasilescu et al. 2010).

In our study we try to answer the following questions that our paper can articulate.

1. How shifts the traditional company philosophy towards the responsibility approach?
2. How define different literatures the concept of social responsibility?
3. What is the role of the sports management in the top 20 World Food & Beverage Companies’ (Coca-Cola, Danone, Nestle) CSR activities?

Material and methods

By making use of the available Hungarian and foreign economic and company ethics literature, doing a critical comparative analysis we shall present the changes, alterations in the traditional company philosophy, object-system, in which companies integrate social norms and environmental values in their company philosophy beside their primary profit-motif.

In the conceptual clarification of CSR we relied on international special literature (Hediger 2010; Perrini 2005; Smith and Westerbeek 2009; Walker and Parent 2010).

For the analysis of Nestle, Danone and Coca-Cola Company we applied a comparative analysis based on secondary databases. We compared the companies’ responsible attitude – e.g. financial support of sport programs, stimulation of companies’ employees to take part in different sport and healthy life programs, how the companies’ activities change as a result of foreign pressure – with the help of data gained from their web sites, reports, case studies in Hungary and in their homeland.

Transformation of company theory

“Traditional” contra „value-based” company theory

Literatures which deal with company theory are not uniform if company is a separate entity. We agree that company has own sense and this sense is more than the whole bulk of employee’s and leader’s sense. This own sense can we find in the philosophy of company and the study of this link up company theory. That’s exactly why we found important to study the appearance of responsibility in company theory.

Next we shall summarize the aims and factors that distinguish the „value-based” company model from the traditional company model in five points:

1. The recognition of the importance of a moral attitude. In this respect companies do not deal with environmental/social problems in the hope of or subordinated to profit, but because they consider it their moral responsibility. This philosophy points over sole benefaction. Companies endeavour to minimize their effects on the environment in a way that they try to integrate activities beneficent for the society in most of their daily concerns. For this reason the values of the companies – that have to form an organic part of the mission, strategy and operative plan of the company – need to give directions. In the strategic or operative plans with a consideration for their commitment for local, national or even global communities, value-based companies can realize their social, environmental and financial objects through their everyday decisions (Pataki and Radacsi 2000). Profit, moral, company self-interest and ethics often conflict. However companies must also understand that certain things are not done because they are beneficiary for us, but because we consider them right.
2. The acceptance the ideal of free market. Within the logic of market-economy they attempt to function in a way that their activities also increase the common good. How is all this possible? While the liberal concept of the economy suggests that ethics is not at all necessary in the economy because out of the individual, self-interest guided, profit-maximizing endeavours the „invisible hands” of the market system creates the common good (Zsolnai 2001), responsible companies think that the individual profit of enterprises, companies does not at all lead „automatically” to the welfare of the community. Companies must show commitment to common good in their decisions and deeds as well as undertake accountability. These companies suppose that the players of the economy have an untransferable and undisputable ethic responsibility in the question of the effects their decisions have on others. They must take responsibility for the prosperity of those communities – and not only their companies’ – in which they live and work, let them be local or global, human or wider national communities (O’toole 1991).
3. The consideration of the problems of the environment and the society apart from financial concerns. In this case companies may take a respectable place in the community; their customers can become loyal to it. „Value-based”

companies win a kind of product-loyalty from their customers, because their appeal exceeds their products. As opposed to most trade transactions if we buy the products of a company we deeply believe in, it is more than mere purchase (Choen and Greenfield 1998). It has been proved that social participation does not necessarily have to be sacrificed for profit-maximizing as one can strengthen the other. The better they accomplish their commitment for social change in their business activities, the more loyal customers will be attracted and the more profitable they will become. That is, responsible management means such a decision making in which „decision makers choose rationally from among morally acceptable alternatives.” In case of economic organization decisions morality means that the organizations take the impacts of their decisions on the affected natural environment and communities into consideration and recognizes eco-systems and humans as valuable entities.

4. Difference between profile and identity. The environmental moves of traditional companies are mostly – openly - done for improving image. Most companies haven't reached the point to re-evaluate their core activities according to ecological and social aspects. For the time being, environmental protection steps do not appear in their organizational identity. As opposed to them, „value-based” companies are committed to explore and solve ecological and social problems on each level of the organizational structure and activities (Mirvis 1994).
5. Society, natural environment and eco-systems are valuable in themselves. They find their existence and health important independent of the fact whether they have direct profit from them or not. Parties involved in the companies' activities are not treated as means or resources but as aims. They think that regulations and encouraging systems are necessary, but not sufficient for the company responsibility as a frame. “For this purpose the balance of ecological diversity, social welfare and prosperity of the economy are needed” (Cramer 2008, 396. p.). Companies organize their production processes and follow their environmental/ social effects taking these into account.

All in all we can say that companies have an indisputable and untransferable responsibility for their environment and for the society. Its recognition can be observed in a now forming and widely spreading company philosophy, which includes ecological restrictions and the face value of nature as well as social norms and also in a company theory reflecting these.

In the next chapter we narrow the “value-based” company theory and study corporate social responsibility from a specific aspect.

Corporate social responsibility in sport management

Although the notion of corporate social responsibility (CSR) is prominent in some of the current discussions and investigations about the role of business in society, the concept is not new.

As an important proponent, the World Business Council for Sustainable Development (WBCSD) defined CSR in general terms as *the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce* (WBCSD 2002). In an analysis of different interpretations of CSR from the business community, Hediger (2010) emphasizes that according to Holme and Watts (2000) CSR is no longer seen to represent an unproductive cost or resource burden, but, increasingly, as a means of enhancing reputation and credibility among stakeholders. Accordingly, they understand CSR as representing the human face of the highly competitive world of commerce and globalization.

For the European Commission (2001), *CSR is a program where companies decide voluntarily to contribute to a better society and cleaner environment*. It is seen as an option where, along with their prime responsibility of generating profits, companies can contribute to social and environmental objectives, through integrating corporate social responsibility as a strategic investment into their core business strategy, their management instruments and their operations.

Likewise, Perrini (2005) define CSR as the responsible behavior of companies is a concept in the framework of which companies integrate social and environmental aspects and considerations in their business activities volunteerly and they form their relationships with their partners accordingly.

For Walker and Parent (2010), *CSR implies that businesses are responsible for assessing their wider impact on society and regardless of specific labeling*, the concept has been applied to how managers should handle public policy and other social issues.

Accordingly, Waddock (2004) claims that *CSR is the subset of corporate responsibilities that deals with a company's discretionary relationships with its societal and community stakeholders*. These demands on businesses to address and respond to social concerns have become an instrumental aspect of the majority of modern business models (Walker and Parent 2010).

The different definitions are similar in that regards that healthy and sustainable balance among economy, society and environment must be created in the business. The „triple bottom line” terminology which is frequently used in CSR communication means just the same. It means that companies' comprehensive achievement can be analyzed, and value if we know how their contact and contribution is to economy, qualitative environment and the social capital.

Sport have the power to unify people beyond cultural, social, ethic and religious barriers and sport industry has definitely become one of the new players of modern national and international markets. CSR is now a strategically important area of focus for sport related bodies and companies which find the sport important, but has rarely been evaluated and explored in the sport management research arena. Sport organizations and sport managers need to be aware of developments about CSR and its strategic importance in sport just as corporate managers in other industries (Filizöz and Fisne 2011).

CSR has become increasingly significant for a wide range of organizations and for the managers that work within them. Because of the unique role of sport in society and an increased recognition of the ability for sport to address social issues, there is a close integration between CSR and sport. Smith and Westerbeek (2009) present seven features to use sport as a vehicle for deploying CSR (Filizöz and Fisne 2011). These features are as follows:

- The popularity and global reach of sport can ensure that sport CSR has mass media distribution and communication power.
- Sport CSR has youth appeal. Children are more likely to engage in a CSR program if it is attached to a sport organisation or a sport personality.
- Sport CSR can be used to deliver positive health impacts through programs and initiatives designed around physical exercise.
- Sport CSR will invariably involve group participation and therefore aid social interaction.
- Sport CSR can lead to improved cultural understanding and integration,
- Particular sport activities may lead to enhanced environmental and sustainability awareness.
- Participating in sport CSR activities can provide immediate gratification benefits.

In the next chapter we examined what kind of CSR activities in sport are used by the analyzed companies.

Results and discussion

The Coca-Cola Company

‘Coca-Cola’s’ as a leading food industry company affects the lifestyle of consumers, so one of the pillars CSR’s activities to popularize health-conscious behaviour among consumers. Because of this, the company sponsors many events both on a global and local level. The company has long been associated with global events such as The Olympic Games, The FIFA World Cup, Rugby World Cup and Special Olympics. Coke has also been linked to world’s fairs and national exhibitions since 1905.

In our case study, we would like to introduce briefly these programs. ‘Coca-Cola’ was the official sponsor of the Olympics 2000 Games held in Sydney maintaining an unbroken presence at the games since 1928. The company has already contracted to sponsor both the Summer and Winter Games through to 2008. One of its brands, Schweppes Abbey Well, is the official water for the London 2012 Olympic Games. ‘Coca-Cola’ also sets out to support football at every level of the sport. On a global basis ‘Coca-Cola’ has been a sponsor of the World Cup since the 1978 tournament in Argentina. ‘Coca-Cola’ has also become the long-term sports sponsor of the Rugby World Cup. The Company has been a sponsor since 1995 (*Internet 1*).

The Coca-Cola sponsors more than 280 physical activity and nutrition education programs in more than 115 countries.

In all, millions of people have participated in Coca-Cola-sponsored activities in their communities. In 2008, it sets a goal to have at least one physical activity program in each of the more than 200 countries where the Company operates by 2015.

The Company sponsors the following nutrition education programs:

- *South Korea: Coca-Cola Health Camp.* The Coca-Cola Foundation provided a \$200,000 grant to continue our support for this program, which will provide 550 youths in Seoul, Gyeonggi and Incheon with programs that teach healthy behaviors to the increasing numbers of Korean students at risk for obesity and weight-related health concerns. The camp complements the Coca-Cola Health Class program, which its Foundation funded in 2008 and 2009 and which has benefited more than 24,000 students to date.
- *Italy: The Modavi Project.* In Italy, the Coca-Cola Foundation sponsors A Scuola inForma’ (“At School InShape”), which aims to educate Italian high school students about the importance of balanced nutrition and exercise. The program has a presence in eight regions of Italy and reaches more than 11,000 students in 64 schools. It is overseen by Modavi, an Italian nongovernmental organization (NGO), and informed by the dedicated support of nutritionists, psychologists and sports trainers.
- *China: Balanced Diet – Active Living.* Coca-Cola China launched this program with China’s Ministry of Health in 2009. The program delivers science-based health information to the public, promotes a “walking day” on the 11th of every month, sponsors awards at universities to encourage students to practice healthy living and uses social media to facilitate an exchange of ideas for living a balanced and healthy lifestyle.

Beside the good nutrition, physical activity may also play an important role in a health lifestyle, so the Coca-Cola would like to motivate people to the sport with the following projects:

- *Copa Coca-Cola™:* Copa Coca-Cola is one of its largest, longest running and most successful physical activity programs, reaching young people around the globe. Started in Mexico in 1998 and soon expanded to countries worldwide, Copa Coca-Cola is a program of youth football (soccer) tournaments in which teams of boys and girls ages 13 to 15 compete at the local, state and national levels to determine the top youth football (soccer) team in a given nation. The national tournaments culminate in a World Cup™-style international tournament each summer. To date, more than 1 million young people have participated in Copa Coca-Cola in Mexico alone.
- *United States: Triple Play.* The Company helped the Boys & Girls Clubs of America develop the Triple Play program to nurture the well-being of the bodies, minds and spirits of club members. The after-school program uses education and activities to encourage participants to eat a balanced diet, become more physically active

and engage in healthy relationships. A two-year study of more than 2,000 children ages 9 to 14 showed that Triple Play succeeded in getting them to exercise more, eat in a more balanced way and feel better about themselves. The study found that Triple Play kids in the study increased daily exercise to 90 percent of the federally recommended amount of daily exercise, which is 60 minutes a day for children, while their peers outside the program decreased daily exercise to 78 percent of the recommended amount. To date, Triple Play has helped more than 1 million children learn the importance of physical activity and proper nutrition.

- *Netherlands: Mission Olympic.* Mission Olympic, the flagship school sports program in the Netherlands, helps keep teens active through interschool competitions in 18 different Olympic sports. Nearly half of all secondary schools in the Netherlands participate, making Mission Olympic the largest sports program in the country. Long-standing partnerships include the Netherlands Olympic Committee, the Association of all Teachers Physical Education and MTV. Its aim to have 400 schools participate in Mission Olympic by 2016.
- *Peru: Coca-Cola Sports Clinics.* Over the course of 33 years, this program in Peru has provided 90,000 people with specialized physical training, including health and diet recommendations (*Internet 2*).

We can see, that the Coca-Cola parent company really pays attention to the active healthy living across physical activity and nutrition education programmes. They handle the question of sponzoration surpassingly, as we see their programs.

The domestic firm plays an important role in the history of sports sponsorship too. The domestic programs' password: "Fit for the Future". As a responsible company it contributes to the spread of healthy lifestyle in Hungary. We can find many examples of this: Firstly, we must mention that from 2008 the Guideline Daily Amounts have been appearing on the Coca-Cola products in order to better inform the consumers. In addition the company voluntarily agreed to not advertise in the media and in the time scale, which are addressed to children. Furthermore the company not engages direct sales activities in primary schools. We must point out The Coca Cola Hungary Testébresztő Program, which is one of the most popular initiatives of the Company. On the one hand the Program inspires employees and costumers to regular movement, on the other hand it emphasis the balanced diet. Coca-Cola Testébresztő Programme has been supported so popular events such as the Tour de Pelso, swimming across the Balaton, the Women's Movement Festival, Move to Hungary!, Coca-Cola Women's Running Gala. The program in numbers: in the last seven years the program has been moving more than two million people in 450 places and it has been supporting more than 500 events associated with active lifestyle. Under the Program the company's employees can participate in sport events for free in their spare time. Moreover this program has

workplace stations where employees can take a part in health screening for free too (*Internet 3*).

As the related facts above show, the subsidiary like the parent company encourages the importance of the active lifestyle with the support of promoting especially sports events.

Danone

Danone takes into account the interests and values of the society in a way, that pays respect to the business partners, suppliers, employees and the environment. This is evidenced by the fact that from this year, Danone is also a member of the community of Good CSR. Danone devotes special attention to the healthy diet and the sport in its CSR activities. For that reason several nutrition and sport programs are attached to the Danone name. In our study, we highlight some of the most important events. Following the 1998 FIFA World Cup in France, Groupe DANONE decided to create an international football tournament for kids. The Danone Nations Cup, which was created in 2000, involves 2.5 million children from 40 countries. This international soccer tournament, approved by FIFA, brings together junior teams (boys and girls ten to twelve years of age). Its figurehead and sponsor is Zinedine Zidane. All of the revenue from the tournament is donated to the ELA (European Leukodystrophy Association) (*Internet 4*).

We can read in Danone's Sustainable report (*Internet 5*), that the Company sets up the product information services and healthy eating educational programs (labeling, website, brochures, teaching kits, events, etc.) and promoting physical exercise contributes to government efforts to encourage healthy lifestyles. These activities target consumers, employees and other groups, including health professionals.

Several other programs for the general public were also launched:

- "Learn how to reduce your cholesterol" in France, an online guide for people with high cholesterol;
- "Healthy Alphabet," an educational kit for pre-school teachers in the Czech Republic

Danone considers the improvement of the employees' health and well-being. Several initiatives are being implemented to achieve these objectives:

- to provide basic medical insurance and other benefits to all employees (Dan'Cares program);
- to prevent stress at work and improve working conditions;
- to ensure the health and well-being of group employees by promoting best practices linked to good nutrition and a healthy lifestyle.

The Dan'Cares program was introduced to achieve Danone's dual economic and social project. It has an ambitious target by 2013: Danone's 100,000 employees will be entitled to health insurance covering basic care: hospitalization and surgery, maternity care, medical consultations and pharmacy services. In 2010, the program started with an audit carried out in 15 countries and in 56 subsidiaries representing 85%

of Danone employees (excluding employees of Unimilk companies); this audit enabled the welfare systems in each country to be assessed and improvements made to ensure that employees receive high-quality welfare cover.

In the case of Danone we can find some kind of examples, which demonstrate the company's commitment to healthy eating and area of active recreation.

In Hungary the outstanding sports-related social program of the Danone is "Become a champion" Program. In order to the healthy eating, active spending of leisure time and health education the Danone launched an interactive, player education program cooperation with the local primary schools in Budapest, in 2012. In the program the 5th grade children's participate in entertainment, information-rich and healthy lifestyle related events – such as yogurt factory visit, and contest (*Internet 6*). Also the sport and the healthy diet are the central themes of the Danone Activia VIP program, which started on 1. of May in Hungary in order to give advice to the costumers about the healthy way of life. The program helps the physical-spiritual renewal and supports the following four areas: healthy eating, exercise, beauty, lifestyle (*Internet 7*). The carity jogging belongs to the Danone's sportsponsoring too, which is organized every year in December in Budapest, with the support of Danone Actimel. The event was called: The Santa Claus jogging. The organizers with the collected entry fees support the Foundation Csodalámpa, which complies with the wishes of the seriously ill children (*Internet 8*).

There is no question that the domestic company is really committed to the sport and healthy way of life, it can be proved by more than the number of sports and healthy nutrition initiatives.

Nestlé

According to its Sustainable Report, we can establish that Nestlé pays special attention to the sport and healthy lifestyle in its corporate social responsibility. We must emphasize its biggest and most famous Program, the Healthy Kids Global Programme, which started in 2009. The objective of the Program to raise nutrition, health and wellness awareness of school-age children around the world and it intend to implement the scheme in all countries where it operates. In 2011, Nestlé Healthy Kids programs reached more than six million children and pilot programs started in countries such as Belarus, Bulgaria, Czech Republic, Georgia, Jamaica, New Zealand, Nigeria, Panama, Serbia, Trinidad and Tobago. At the end of 2011, there were 65 programs operating in 60 countries and another 21 are in the pipeline for 2012 to 2014 (*Internet 9*).

Gleaning the healthy kid official website we can state that a highly interactive and attention-surface waiting for the kids and adults too. For instance in the menu "My Home" we can find articles about healthy eating, calculators, recipes and in the menu "My School" the children can learn about the food pyramid (*Internet 10*).

We can read on the Nestlé's website, that Nestlé sponsors one of the world's biggest youth sports development

programmes for the next five years. As part of its commitment to nutrition, health and wellness, the company is to become the main sponsor of the International Association of Athletics Federations' (IAAF) Kids Athletics programme. The global initiative encourages school children to participate in athletics and educates them about sport and healthy lifestyle. It also aims to support the development of future athletes (*Internet 11*).

Nestlé knows that sustaining and growing a successful business has always depended on the fit and healthy employee. The global workplace wellness program covers the following four areas: nutrition, increased physical activity, mental resilience, health screening (*Internet 12*).

Nestlé emphasizes, that the children's health awareness education, consumer information, and occupational health belong to their social connections which is demonstrated by their Report.

The Hungarian international NUTRIKID is one of the Nestlé Healthy Kids national education program. Nutrikid program was launched by the Nestlé for 10-12 years old Students in cooperation the Hungarian Dietetic Association in 2003. Its main aim is to give assistance to the local schools in theme "healthy eating". On the interactive website many interesting reading materials, film and games wait for the kids and there is a separate menu item for adults too. In The 2010/2011 school year 800 schools ordered 52,000 Nutrikid workbooks. (*Internet 13*) Since 2003 more than 3,100 elementary school's 320,000 students learned with the Nutrikid program (*Internet 14*).

Several other eating and exercise program can we link to the Hungarian subsidiary. For example: In 2005 the company launched the Nutritional Compass program, which helps to the consumers to develop a good diet whit data on the product packing. The packing contains the following data: nutrient composition, the physiological characteristics of raw materials, nutritional advice, and culinary curiosities (*Internet 15*).

The third healthy lifestyle program of the Nestlé is the Lifestyle Centre, which are launched by the Company in 2005 together with the Hungarian Dietetic Association. The main aim of the Lifestyle Centre is to contribute more harmonious, more health-conscious lifestyle with personalized advice from experts. Virtually the Lifestyle Centre is an Internet service centre, where experts will help to answer the nutrition, physical activity and healthy lifestyle questions. Besides the advice of experts, the site offers useful articles, videos, tests, calculators in many topics, including healthy lifestyles, nutrition, health awareness, beauty treatments, family, child rearing. In 2009, the lifestyle portal was visited 400,000 times and the experts received more than 1,600 questions from a healthy, balanced lifestyle (*Internet 16*).

Nestlé thinks, that the health of the employees is essential to high-level business operations. Therefore in 2007 Nestlé introduced a global training NQ (NQ = Nutritional Quotient) program in Hungary. Since 2007, 821 employees participated in training on NQ. The objective of the program is to deepen the nutrition knowledge at the workplace in order to a good quality job. Moreover, since 2006, every year the company organizes screenings for employees in Budapest. In 2009,

the subject was the stress management at the workplace. In addition, the employees have some opportunities to perform a variety of measurements (body composition, blood pressure, blood sugar, cholesterol), and they can attend at counseling, which is connection with the healthy nutritional and the physical activity (*Internet 17*).

The foreign parent company and domestic subsidiaries social responsibility in many cases are similar in the area of CSR. This is probably due to the fact, that the parent company influences the CSR activities of the subsidiary. Their healthy diet and sports-related initiatives focus primarily on children as the next generation.

Conclusion

A new interdisciplinary company theoretical approach is necessary, as from ecological and social point of view it is an indispensable condition of the creation of a sustainable economy that other than financial considerations should be part of economic decisions.

Such companies can put their „different management” philosophy into practice in the name of their commitment to social responsibility. Profit deriving from it may encourage other companies that take the valorisation of environmental-social side with reservations in the company philosophy.

An important condition of the long-term viability and competitiveness of companies is identification with social responsibility taking, which has remarkably increased in the past three decades especially in the developed world. The players of the economy, such as companies have undisputable and untransferable responsibility for the society, the recognition of which can be observed in a now forming and widely spreading company philosophy focusing on ecological restrictions, the face value of nature and social norms and company theories reflecting them.

From the point of our view, by the conceptual clarification of CSR the main say is that companies integrate social and environmental programs in their business activity voluntarily. But the intention could be questionable. What kind of role plays the marketing, the persuasion or the coercion of parity? Though the limitation of these factors are almost impossible, there are companies whose projects' actual purpose is to emphasize the responsible behaviour for the society and the environment from their internal intention.

The analysis of parent companies' web sites reveals a responsible attitude, in that they really care for CSR in sport management. By each of the three companies, we found examples of responsible behavior towards the consumers and employees. The practical manifestation of responsible behavior in many cases can be linked to the company profile. We have seen that the food industry companies in its CSR practice emphasize the healthy way of life across different programs, especially for children as regard education programs, sport events, healthy nutrition.

All in all the analyzed domestic subsidiaries do not keep at so extensive responsible activities, like the parent company.

Probably they have taken up the question social responsibility to the effect of international parent companies, but the social sensitivity of the subsidiaries still in its infancy.

The cause of this difference between the approaches may be that leaders think the awareness and expectations of Hungarian consumers and players of economy are underdeveloped. Another probable cause is that their financial circumstances do not allow them to take care of sport management.

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