

# **Globalization, the State and the Individual**

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Krzysztof Czyrka<sup>1</sup>  
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## ***ПРОЕКТИРОВАНИЕ СИСТЕМ МОТИВИРОВАНИЯ DESIGNING MOTIVATIONAL SYSTEMS***

**Summary:** Motivating employees is not a simple task, because its effects are a resultant of the action of many factors, and the selection of effective motivating measures can be a complicated task. Application of the incentive system means a comprehensive approach to the problem of effectively motivating the staff. However, the design of the incentive system must meet certain features so that the system can perform its tasks well. The purpose of the article is to present the motivating employees, with particular emphasis on the requirements accompanying the creation of effective motivational systems.

**Keywords:** motivation, management, motivational system

**Аннотация:** Мотивирование работников не является простым заданием, потому что его эффекты являются равнодействующим действием многих факторов, а сам подбор эффективных средств мотивации бывает сложным заданием. Применение системы мотивации означает комплексный подход к проблеме эффективного мотивирования персонала. Конструкция системы мотивирования должна, однако, соответствовать определенным признакам, чтобы система могла хорошо выполнять свои задания. Целью статьи является представление проблематики мотивирования работников, с особым учётом запросов, сопровождающих создание эффективных систем мотивирования.

**Ключевые слова:** мотивирование, управление, система мотивирования

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## **1. Введение**

Изменяемость условий предпринимательства вынуждает организации на непрерывное приспособление к рыночным реалиям. Желая умело приспособиться к новой реальности, предприятия должны показать готовность к изменениям в подходе ко многим аспектам своего функционирования. Одним из них является необходимость наличия соответственно мотивированного персонала, уровень ангажирования которого является результатом не только индивидуального подхода и отношения отдельного трудоустроенного, но прежде всего, результатом влияния внешних факторов, образованных работодателем. Через умелый подбор инструментов мотивации и формирование соответствующей среды труда, а в частности рабочих отношений и стиля управления, работодатель может и должен эффективно влиять на подход трудоустроенных.

Уверение соответствующих условий на месте работы, которые учитывают цели и потребности одинаково организации, как и работников является многоаспектной проблемой. Со стороны работодателя, вынуждает необходимость выполнения конкретных действий в определенном времени и условиях, а также контроль их результатов. Эти действия должны отличаться как можно более высоким уровнем одобрения со стороны трудоустроенных, особенно для принятых решений в сфере способа трактовки и награждения работников. Величина и разнородность проблематики мотивирования работников вызывает, что конструирование система мотивирования, которые отличались бы желательной эффективностью, является трудным действием. Данная статья представляет попытку показа роли, которую играют отдельные элементы влияния на ангажирование и мотивацию работников, которые должны учесть в процессе создания или перестройки система мотивирования современных организаций.

## **2. Мотивирование как функция управления**

На месте работы влияние на поведения и отношения работника, реализуется многими способами. Одним из основных является отношение начальник - подчиненный, представляющее целостный элемент каждой организации с иерархической структурой. Опира-

ясь на вышеупомянутые отношения, реализовываются основные функции управления<sup>3</sup>, к которым засчитывается: планирование, организация, мотивирование и контроль<sup>4</sup>. Как указывают практические опыты, функция мотивирования наиболее связывает руководителей с подчиненными. Требуется, притом, сложных влияний и соответствующих компетенций управления<sup>5</sup>.

«Мотивирование заключается в комплексе влияний, целенаправленных на достижение задуманных целей и эффектов, а также ожидаемого отношения и поведения людей в данной организации».<sup>6</sup> Оно реализуется через «влияние на потребности и поведение человека при посредничестве определенных стимулов»<sup>7</sup>. По Мнению М. Вакулы, мотивирование это склонение людей к определенным действиям, благодаря выполнению которых, могут удовлетворить свои потребности или получают поддержку, разрешающую удовлетворить эти потребности<sup>8</sup>. «Мотивирование людей на месте работы означает предоставление им помощи, чтобы могли достигать как можно лучшие результаты»<sup>9</sup>. Эффективное мотивирование работников требует

<sup>3</sup> Под понятием *функции управления* следует понимать как «определенный вид действий, целенаправленных на установку рациональных целей и заданий всевозможных организованных учреждений, а также распоряжение запасами этих учреждений (...) что заключается в рациональном их ангажировании к достижению установленных целей и реализации принятых заданий» М. Jerzak, 1993, *Organizacja i zarządzanie*, Wydawnictwo Politechniki Częstochowskiej, Częstochowa.

<sup>4</sup> L. Krzyżanowski, 1994, *Podstawy nauki o organizacji i zarządzaniu*, Wydawnictwo Naukowe PWN, Warszawa; R. Krupski, 2004, *Podstawy organizacji i zarządzania*, wydanie V zmienione, Wydawnictwo J-Bis, Wrocław; A. Peszko 2005, *Podstawy zarządzania organizacjami*, wydanie V, Uczelniane Wydawnictwa Naukowo-Dydaktyczne, Kraków; M. Dołhasz, i wsp., 2009, *Procesy zarządzania. Koncepcje – strategie – zastosowania*, Wydawnictwo Naukowe PWN, Warszawa.

<sup>5</sup> M. Kopertyńska, 2002, *Motywowanie jako istotna funkcja menedżera*, Zeszyty Naukowe Wyższej Szkoły Bankowej we Wrocławiu, nr 2 (2).

<sup>6</sup> T. Oleksyn, 1997, *Praca i płaca w zarządzaniu*, Wydawca: Międzynarodowa Szkoła Menedżerów, Warszawa

<sup>7</sup> H. Bieniok i zespół, 1999, *Metody sprawnego zarządzania. Planowanie, organizowanie, motywowanie, kontrola*, Agencja Wydawnicza Placet, Warszawa.

<sup>8</sup> M. Wakuła, 2004, *Systemy motywacyjne we współczesnym przedsiębiorstwie*, w: *Motywowanie menedżerów w XXI wieku – pieniądz czy samorealizacja*, red. Z. Ściborek, Wydawnictwo Akademii Podlaskiej, Siedlce.

<sup>9</sup> M. Goldsmith i wsp., 2007, *Globalni liderzy – kolejna generacja*, Wydawnictwo MT Biznes, Warszawa

от менеджеров способности к эмпатии<sup>10</sup>, а также чувствительности на их потребности<sup>11</sup>. Менеджеры, заботясь о том, чтобы подчиненные по собственной воле выполняли все что принадлежит к их заданиям и компетенциям, должны уметь обеспечить им соответствующую мотивацию к действию. Для работника мотивация<sup>12</sup> является внутренним состоянием, желанием склоняющим его к приложению усилия в стремлении к определенной цели, является фактором активности человека в работе<sup>13</sup>.

Мотивирование к работе есть, следовательно, сознательным и целесообразным процессом влияния на мотивацию работников через создание средств и ценности для достижения мотивирующей цели с учетом окружения обеих сторон процесса<sup>14</sup>. Действенность мотивировочного процесса требует от менеджерских кадров познания мотивов, которыми руководствуются подчиненные, а также выбора соответствующих стимулов<sup>15</sup>. По Мнению Э. Смыка «процесс мотивирования требует создания в организации системы логично связанных и взаимно помогающих мотиваторов, одинаково финансовых, как и вне финансовых»<sup>16</sup>. Мотивирование подчиненных является тем более эффективным, чем в большей степени происходит согласно определенным принципам, среди которых заменить следует: индивидуализацию трактовки подчиненных, систематичность в замечании достижений подчиненного, конкретность критериев оценки, комплексность влияния на психическую и материальную сферу подчиненного, науч-

<sup>10</sup> J. Stankiewicz 1999, *Komunikowanie się w organizacji*, Wydawnictwo ASTRUM, Wrocław.

<sup>11</sup> S. Tokarski, 1994, *Psychologia organizacji*, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk.

<sup>12</sup> Больше на тему мотивации: R. Karaś 2003, *Teorie motywacji w zarządzaniu*, Wydawnictwo AE w Poznaniu, Poznań

<sup>13</sup> K. Łukasik, 2010, *Pozapłacowa motywacja do pracy jako wybrany czynnik motywujący do pracy*, [в:] *Człowiek – Praca – Organizacja. Wymiary socjologiczne, psychologiczne i zarządcze*, Red. F. Byłok, A. Czarnecka, A. Słocińska, Wydawnictwo Politechniki Częstochowskiej, Częstochowa.

<sup>14</sup> H. Król, A. Ludwicyński, 2007, *Zarządzanie zasobami ludzkimi, Tworzenie kapitału ludzkiego organizacji*, Wydawnictwo Naukowe PWN, Warszawa.

<sup>15</sup> G. Maniak, 2001, *Wprowadzenie do zarządzania zasobami ludzkimi*, Wydawnictwo Zachodniopomorskiej Szkoły Biznesu, Szczecin.

<sup>16</sup> E. Smyk, 2001, *Motywatory pozapłacowe*, w: *Zarządzanie pracownikami. Instrumenty polityki personalnej*, praca zbiorowa pod red. K. Makowskiego, poltext, Warszawa.



ность подхода к мотивировочному действию, непосредственное связывание награды или наказания с причиной<sup>17</sup>.

Мотивировочная функция, представляющая неотъемлемую часть процесса управления, эволюционировала во времени, чего выражением были другие модели<sup>18</sup> мотивирования<sup>19</sup>. Теория управления, касающаяся модельной трактовки мотивирования работников богата. К наиболее известным моделям относятся: традиционная модель мотивации, связываемая с Ф. Тейлором, модель отношений взаимодействия, а также модель человеческих ресурсов<sup>20</sup>. Невзирая на многочисленные попытки, которые предпринимаются исследователями, доньше не удалось проработать универсальную модель мотивирования работников<sup>21</sup>. «Некоторые концепции и модели мотивирования усложнены, учитывая большое количество факторов или переменных, не достаточно выразительно определенных»<sup>22</sup>. Согласно З. Секуле «в модели мотивирования необходимо учитывать не индивидуальный, а взвешенного сбора ценностей и потребностей работников, поскольку реализация всех ценностей, даже тех, которые связаны с профессиональной деятельностью всех работников, не возможна»<sup>23</sup>. По Мнению С. Борковской «приспособление модели мотивирования к окружению означает необходимость приписания ей адаптационных способностей и поглощения изменений в окружении.(...) Действенность мотивирования зависит от конструкции самой модели, т.е. от корректности построения каждого из ее элементов и плотности их уклада, а также от умелого ее использования»<sup>24</sup>.

<sup>17</sup> A. Czermiński i wsp., 1999, *Podstawy organizacji i zarządzania*, wydanie III, Wydawnictwo Bernardinum, Gdynia.

<sup>18</sup> Термин *модель* можно понимать как сбор оснований и условий функционирования определенной системы, представляющий его упрощенный вид.

<sup>19</sup> М. Копертыńska, 1999, *Zmiany w motywowaniu pracowników*, w: *III Ogólnopolska Konferencja Naukowa – Zmiana Warunkiem Sukcesu*, Prace Naukowe Akademii Ekonomicznej we Wrocławiu, nr 842, Wrocław.

<sup>20</sup> Больше на тему моделей в: J. Stoner i wsp. 2001 *Kierowanie*, wydanie II zmienione, PWE, Warszawa; R. Griffin, 2004, *Podstawy zarządzania organizacjami*, wydanie II zmienione, Wydawnictwo Naukowe PWN, Warszawa.

<sup>21</sup> A. Szałkowski, 1985, *Funkcja socjalna przedsiębiorstwa a system motywacji do pracy*, AE w Krakowie, Zeszyty Naukowe seria specjalna: Monografie Nr 68, Kraków.

<sup>22</sup> Z. Sekuła, 2008, *Motywowanie do pracy. Teoria i instrumenty*, PWE, Warszawa

<sup>23</sup> Z. Sekuła, 2008, *Motywowanie do pracy. Teoria i instrumenty*, PWE, Warszawa.

<sup>24</sup> S. Borkowska, 1985, *System motywowania w przedsiębiorstwie*, Państwowe Wydawnictwo Naukowe, Warszawa.

Величина и разнородность взглядов на тему обсуждаемых моделей указывает, что возможности выбора способов мотивирования и образцов поведения неограниченны, что в следствии вызывает, что нельзя предусмотреть, или данный способ мотивирования принесет позитивные или негативные последствия и как повлияет на работников<sup>25</sup>.

### 3. Факторы формирования поведения работников

Мотивирование охватывает выполнение конкретных действий и применения определенных средств, при помощи которых начальники могут влиять на поведение работников, что должно способствовать эффективному функционированию организации и делать возможной реализацию ее целей через использование потенциала работников. Пригодность разного вида мотиваторов требует их индивидуальной подгонки к каждому работнику, с учетом вида, количества и частоты применения отдельных стимуляторов. Особенно существенно, чтобы используемые комплекты мотивировочных факторов были адекватны к условиям и потребностям, актуальные, эластичные, внутренне связанные и просты, а также совместимые с правом<sup>26</sup>.

Разнородность факторов влияния вызывает, что рассматриваются многими способами. Шире всего можно разделить их на внутренние и внешние. Первые происходят изнутри человека, решая о его позиции и поведении, влияют на начало, а также продолжение определенных действий. Эти факторы охватывают: ответственность, ощущение значимости осуществляемой работы, свободу действия, а также поле к использованию и развитию имеющихся умений, интересную и ставящую вызов работу, а также возможность повышения. Их значение, а также иерархия значимости индивидуальна для каждого работника и в процессе профессиональной карьеры подлежит изменениям. Внешние факторы это разнообразные действия, которые предпринимаются в интересах людей, с целью их побуждения. Учитывая их форму, делятся на материальные и нематериальные. Среди материальных факторов различают платежные и неплатежные. Платежные принимают фигуру зарплат или премий, представляющих заработную плату работников. Зарплаты являются «наиболее элементарным

<sup>25</sup> В. Кус, 2003, *Zarządzanie doskonale*, Wydawnictwo Menedżerskie PTM, Warszawa.

<sup>26</sup> Cz. Zając, 2007, *Zarządzanie zasobami ludzkimi*, wydawnictwo Wyższej Szkoły bankowej, Poznań.

материальным стимулом»<sup>27</sup>, представляют «основной инструмент мотивирования работников к результатам и поведению, ожидаемым работодателями»<sup>28</sup>. Однако «мотивировочная роль денежной единицы не заключается в ее влиянии количеством, но по-видимому на влиянии составляющими заработной платы»<sup>29</sup>, что вызывает, что о мотивационности зарплат решают виды, число составляющих зарплат и свидетельств, их вес, а также частотность наличия<sup>30</sup>, и применение переменных составляющих зарплат, таких как премии, дополнения или стаж, должно действовать дополнительным усилием работников в интересах организации. Чтобы оно предпринималось, необходимым есть выразительная связь подвижной зарплат с определенными достижениями, а также соответствующие отношения между константой и подвижной частью зарплат, а также уверение внутреннего согласия всех элементов подвижной зарплат. Внеплатежные факторы могут иметь характер вещественных свидетельств, выплачиваемых с разной регулярностью, принимая фигуру: вещественных наград, отпускных дополнений, дополнительного платного отпуска, страховых жизни, медицинских пакетов, экскурсий, рекреационных выездов, права на более дешевую покупку продуктов фирмы, служебной квартиры, автомобиля<sup>31</sup>. Применение упомянутых внеплатежных факторов в значительной степени зависимо от индивидуальных потребностей отдельных работников, а также от финансовых возможностей отдельных организаций<sup>32</sup>.

Отдельную группу внешних факторов представляют нематериальные факторы, значение которых для работника зависит в значительной степени от характера осуществляемой им работы. Эта форма влия-

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<sup>27</sup> K. Barański, 1982, *System pobudzania pracowników wykonawczych w przedsiębiorstwach przemysłowych*, Prace Naukowe Politechniki Szczecińskiej, Wydawnictwo Uczelniane Politechniki Szczecińskiej, Szczecin.

<sup>28</sup> W. Golnau, 2007, *Zarządzanie zasobami ludzkimi*, wydanie III, Wydawnictwo CeDeWu, Warszawa.

<sup>29</sup> L. Zbiegień-Maciąg, 1997, *Motywacyjne aspekty wynagradzania*, w: *Jak skutecznie wynagradzać pracowników. Tworzenie i doskonalenie systemów wynagrodzeń*, praca zbiorowa pod red. K. Sedlaka, Wyższa Profesjonalna szkoła Biznesu, Kraków.

<sup>30</sup> Z. Sekuła, 2008, *Motywowanie do pracy. Teoria i instrumenty*, PWE, Warszawa.

<sup>31</sup> M. Czerska, 2002, *Motywacja*, w: *Zarządzanie organizacjami*, red. B. Nogalski, J. Apanowicz, R. Rutka, A. Czermiński, M. Czerska, TNOiK, Toruń.

<sup>32</sup> J. Kopeć i wsp., 2008, *Wybrane instrumenty rozwoju personelu*, Wydawnictwo Uniwersytetu Ekonomicznego w Krakowie, Kraków.

ния на рабочее поведение более пригодна в сложной работе, а также в случае когда работники достигли уже некоторого уровня успокоения материальными факторами. Соответствующий подбор нематериальных факторов требует знакомства с ценностями, которые признаются работниками, в частности теми, которые могут реализоваться из-за профессиональной работы<sup>33</sup>. К важнейшим нематериальным формам мотивирования работников относится: повышение, участие в управлении, увеличение сферы самостоятельности и ответственности, хорошие отношения и коммуникация между начальниками и подчиненными, предотвращение конфликтов, система оценки работников<sup>34</sup>.

Одинаково материальные как и нематериальные факторы должны склонять работников к эффективной работе в интересах трудоустроивающих их организаций. Средства мотивации, независимо от своей формы являются накопителем информации о желательном поведении и об их последствиях, формируют сознание работников, а также их отношение к работе<sup>35</sup>. Однако действенность действий, которые предпринимаются организацией, служащих мотивированию персонала предопределяется не только характером тех же действий, но также умелым их приспособлением к потребностям и ожиданиям лиц, которых мотивируют.

#### **4. Система мотивации как инструмент управления персоналом**

Эффекты функционирования организации зависят в значительной степени от квалификации и умения, а также ангажирования работающих в них лиц, а также от соответствующей конструкции организационных структур, которые позволяют на хорошее выполнение работы<sup>36</sup>. Система мотивирования является одним из элементов влияния

<sup>33</sup> Z. Sekuła, 1999, *Controlling personalny cz. 1. Istota i przedmiot controllingu personalnego*, Oficyna Wydawnicza Ośrodka Postępu Organizacyjnego, Bydgoszcz.

<sup>34</sup> W. Ratyński, 2005, *Psychologiczne i socjologiczne aspekty zarządzania*, Wydawnictwo C.H. Beck, Warszawa.; H. Januszek, 2003, *Przeobrażenia w gospodarce i funkcjonowaniu przedsiębiorstw w Polsce*, Wydawnictwo AE w Poznaniu, Poznań.

<sup>35</sup> S. Borkowska, 1985, *System motywowania w przedsiębiorstwie*, Państwowe Wydawnictwo Naukowe, Warszawa.

<sup>36</sup> A. Zalewski, 2005, *Nowe zarządzanie publiczne w polskim samorządzie terytorialnym*, Oficyna Wydawnicza Szkoły Głównej Handlowej w Warszawie, Warszawa.

на работников, который вместе с окружением организации, а также возможностями и условиями работы, которые создает организация, вместе решают о действенности процесса мотивирования<sup>37</sup>. Под понятием мотивировочной системы следует понимать «сбор инструментов мотивирования, а также мотивировочных факторов, которые связаны и создают совокупность, целью которой является создание соответствующих условий, а также склонение работников к ожидаемому поведению относительно целей фирмы»<sup>38</sup>. Система мотивации функционирует по принципу взаимного укрепления отдельных компонентов, которые ее создают и дает эффект синергии. Можно в ней выделить две основных плоскости:

- плоскость дифференцирования, структуры, а также динамики средств труда, что создает уклад экономических стимулов к работе,
- плоскость стиля управления, которая содержится в определенном пункте между авторитарным и демократическим стилем управления<sup>39</sup>.

Мотивировочная система представляет «комбинацию многих взаимозависимых и взаимно помогающих инструментов финансовой и внефинансовой природы<sup>40</sup>», а его существом «является инспирация работников к достижениям, в противовес традиционно представленного мотивирования, как побуждения работников к эффективному выполнению заданий»<sup>41</sup>. Мотивировочная «система должна поощрять работников к достижению количественных и качественных эффектов работы<sup>42</sup>», а ангажирование в реализацию определенной цели должно позволять реализацию также личных целей<sup>43</sup>.

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<sup>37</sup> J. Kisielnicki, 2008, *Zarządzanie. Jak zarządzać i być zarządzanym*, PWE, Warszawa.

<sup>38</sup> B. Budzisz i wsp., 2008, *Stymulowanie rozwoju przedsiębiorstwa*, Difin, Warszawa.

<sup>39</sup> J. Piwowarczyk, 2006, *Partycypacja w zarządzaniu a motywowanie pracowników*, Oficyna Ekonomiczna Oddział Polskich Wydawnictw Profesjonalnych, Kraków.

<sup>40</sup> M. Juchnowicz, 2002, *Wiedzieć i motywować*, „Personel”, nr 24

<sup>41</sup> A. Sajkiewicz, 2000, *Zasoby Ludzkie w Firmie. organizacja, kierowanie, ekonomika*, POLTEXT, Warszawa.

<sup>42</sup> W. Furmańczyk i wsp., 1984, *Wybrane problemy polityki kadrowej w przedsiębiorstwie*, wydanie I, Polskie Towarzystwo Ekonomiczne, Warszawa.

<sup>43</sup> M. Juchnowicz, 1999, *System motywowania pracowników a jakość zarządzania*, w: *Jakość zarządzania przedsiębiorstwem*, red. A. Sajkiewicz, Monografie i opracowania nr 445, Szkoła Główna Handlowa, Warszawa.

Целями системы мотивации является:

- оптимальное использование потенциала работников служащее реализации стратегических оснований предприятия,
- увеличение эффективности работников через зависимость высоты заработной платы от результатов работы,
- идентификация работников с действиями, которые предпринимаются, а также целями,
- рост индивидуальной и групповой мотивации<sup>44</sup>.

Конструирование системы мотивации должно опираться на двух принципах: индивидуализации, которая сводится к познанию потребностей и ожиданий отдельных работников, а также комплексности, требующей системного подхода к мотивированию<sup>45</sup>. Вид системы мотивации определяется через два вида факторов. Первыми из них являются факторы, которые происходят с внешнего окружение, в частности: политико-правовые, рыночные, а также культурные. Другим видом являются факторы, которые происходят изнутри организаций, к которым засчитывают, между прочим, культуру и организационную структуру, специфику деятельности, кадровый потенциал, финансовую ситуацию<sup>46</sup>.

Создание системы мотивации, которая отвечает возможностям работодателя, а в то же время оправдывает ожидания и удовлетворяет потребности работников, является усложненным заданием. Затруднения возникают из-за непрерывных изменений, которые происходят внутри организации, а также в ее окружении, изменяющихся потребностей и предпочтения работников, а также растущего числа и разнородности платежных и внеплатежных составляющих системы мотивации. Переменна также сила влияния мотивации платежных и внеплатежных факторов, потому что зависит от индивидуальных иерархий ценностей и актуального уровня их удовлетворения, принятого способа, а также временного горизонта удовлетворения потребностей. В следствии выбор соответствующего комплекта инструментов

<sup>44</sup> A. Stabryła (red.), 2010, *Systemy controllingu, monitoringu i audytu*, Wydawnictwo Mfiles.pl, Kraków.

<sup>45</sup> M. Juchnowicz, 1999, *System motywowania pracowników a jakość zarządzania*, w: *Jakość zarządzania przedsiębiorstwem*, red. A. Sajkiewicz, Monografie i opracowania nr 445, Szkoła Główna Handlowa, Warszawa.

<sup>46</sup> M. Kopertyńska, 2008, *Motywowanie pracowników. Teoria i praktyka*, Wydawnictwo Placet, Warszawa.

системы мотивации должен быть целесообразен, упорядочен и формализован<sup>47</sup>.

Современная система мотивации требует одновременной связи заработных плат с результатами работы, целями организации, а также профессиональными и личными целями отдельных работников<sup>48</sup>. Суть современной системы мотивирования создает ее конструкция, в которой ценится значение индивидуальных целей, стремлений и иерархии ценностей работников, а также имеет место индивидуализация средств и методов влияния на работников, разнородности, параллельно применяемых способов инспирации работников, а также функционирования работников на принципах совладельцев<sup>49</sup>. Эффективность функционирования системы мотивирования определяется через использование на практике материальных и нематериальных факторов, последовательное применение принятых принципов, ожиданий работников, а также ценностей, которые признаются, потребностей, как также внутренние мотивы поведения. По Мнению Б. Микулы «эффективность системы мотивации определена непосредственно через степень схожести между ожиданиями работника, и тем, что он может получить от этой системы, ведя себя согласно определенным в ее рамках правилам»<sup>50</sup>. Система мотивации будет действительно эффективно мотивировать и инспирировать работников к работе если будет возникать из культурных признаков окружения организации<sup>51</sup>.

## 5. Итоги

Система мотивации представляет необыкновенно важный инструмент склонения работников к реализации ожидаемых функций и заданий. Хорошо сконструированные мотивировочные системы

<sup>47</sup> S. Nowosielski i wsp. 2001, *Motywacja szyta na miarę*, „Personel”, nr 17.

<sup>48</sup> A. Baruk 2003, *Motywowanie i jego znaczenie w zaspokajaniu potrzeb pracowników*, „Przegląd Organizacji”, nr 4.

<sup>49</sup> M. Juchnowicz, 1999, *System motywowania pracowników a jakość zarządzania*, w: *Jakość zarządzania przedsiębiorstwem*, red. A. Sajkiewicz, Monografie i opracowania nr 445, Szkoła Główna Handlowa, Warszawa.

<sup>50</sup> B. Miкуła 2000, стр. 1792000, *Człowiek a organizacja. Humanizm w koncepcjach i metodach organizacji i zarządzania XX wieku*, Wydawnictwo Antykwa, Kraków.

<sup>51</sup> Z. Jasiński, 1998, *Motywowanie w przedsiębiorstwie - uwalnianie ludzkiej produktywności*, Agencja Wydawnicza Placet, Warszawa.

способствуют не только к поднятию эффективности труда, но также получения и задержания ценных работников, потому что принципиально, развитие организации и реализации заданий в большой степени зависит от индивидуальных и коллективных достижений. Важно, следовательно, чтобы предприятия и другие организации обладали приспособленными к своим потребностям и возможностям системы мотивации. Эффективность этих систем в значительной степени зависит от используемых мотивировочных средств, а также способности к удовлетворению ожиданий работников. Уверение высокой эффективности системам мотивации требует умения диагностирования и соответствующего ответа на изменяющиеся потребности работников, что вызывает, что хорошо сконструированная система мотивации владеет большими адаптационными способностями к переменным условиям функционирования организации, а также ожиданиям людей, которые ее создают.

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## ***GLOBAL MARKETING IN MARKET ACTIVITY OF ENTREPRENEURSHIP IN GLOBAL MARKETS***

**Abstract:** Global enterprises' offers are currently present in almost every industry. Both global companies from the beginning (*born globals*) as well as enterprises that have come to their global dimension through years, operate in the global market. Each of them should have features and resources that enable functioning in the global market. From the point of view of the enterprise's success, such factors as: global marketing as well as understanding the transformation of marketing from the traditional to digital one, grounding of future consumer profiles, implementation of technological development, including the Internet, become crucial. Global organizing of activities is significantly supported by instruments of the global marketing mix.

**Key words:** global marketing, marketing organization

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## **Introduction**

Seeking opportunities for growth and development, the companies cross the borders of their own countries. Some entities are global companies from the beginning, for others global coverage is the highest implemented level of internationalization after many years of development. Depending on their potentials, resources, courage, openness to a diverse world, type of marketing environment, enterprises undertake a huge effort by introducing their products or services to the global offer. They build and implement global marketing mix strategies, where the global range, strength and character of their brands should be a weapon in the fight for global consumers, and ultimately - for global sales.

The aim of the article is to place marketing in the global market activity of a company, to present the concept of global marketing against the background of geocentric orientation of enterprises, to identify the scope of marketing organization in a global enterprise. The article is a theoretical approach to the problem discussed. The authors reviewed selected domestic and foreign sources, and recall data from global reports and studies on the subject matter.

**Key words:** global marketing, marketing organization

**Jel code:**

### **1. From domestic to global marketing**

According to the definition of the American Marketing Association of 2008, "Marketing is an activity, a set of institutions and processes for creating, communicating, supplying and exchanging offers that have value for consumers, partners and society". Enterprises on the way to their global expansion can evolve from domestic marketing to meta marketing, or remain at a certain stage of internationalization, as a result of conscious planning or, for example, stopping development.

Domestic marketing is the most basic form of marketing in territorial range. It is used in the country of the brand's origin. In turn, the export marketing means total export-related activities such as sales in non-home markets. It accompanies the activities of transferring goods outside the home country. The main area of activity remains the domestic market. The simplest solution is to modify the product and marketing

strategy of domestic market, and then to transfer them to the foreign market. We deal with the international marketing when all marketing activities of the company are undertaken in the scope of its market activity outside / beyond the political borders of its own country. Therefore, it is not only exporting, but also creating commercial or production branches abroad or entering into agreements with foreign partners. (Duliniec, 2009) In terms of meaning, the international marketing contains of a proper adjustment of the national marketing strategy to the foreign market. An enterprise may aim at servicing the global market using the global marketing strategy. In this way, the company creates its unified image and global brand recognition. This type of strategy is suitable for a truly global brand, requires many years of implementation and huge financial outlays (Stryczyński, Żukowska, 2014)

## **2. Global marketing in a global company**

Global marketing is the principle of the company's functioning, including the preparation of a product, service or company strategy, that can be implemented in the global market, thus it will be effective in many global markets. This is to increase the degree of market coverage, however, it requires investments in technology, logistics, communication / promotion, etc. Using the global marketing concept makes it possible to meet the needs of an increasing number of consumers. Among the conditions of the global marketing development, there are, inter alia: homogenization (similarity) of consumer needs in global markets; the conviction that consumers in different parts of the world need similar goods and services and are motivated by moving towards a comfortable and successful life. It means also the globalization of lifestyles and the emergence of global consumer traits. ( Mazurek-Łopacińska, 2000)

To achieve the success of global marketing strategy the following factors are necessary:

- a. the ability to identify and locate consumers most susceptible to the global market offer,
- b. the ability to match the strategy elements to the characteristics of local markets. People who adopt an international reference point are the most sensitive to the global offer.
- c. „globally sensitive” segments,

- d. affluent consumers - global citizens, thanks to high spatial mobility and contacts with the media, have similar tastes and behavior patterns,
- e. young people who are strongly influenced by the latest trends in international culture, especially in the fields of music, film, fashion,
- f. the emergence of a global consumer.

Globalization of consumption influences the behavior of buyers and companies, which consists in the spread of identical or similar consumption patterns on a supranational scale (homogenization of consumption) and the formation of so-called global consumer culture. Globalization of consumption is treated both as the cause and effect of changes in consumer behavior. These patterns often originate from one country - the United States - hence globalization of consumption is being described as Americanization, westernization or macdonaldisation (Drabik, 2011) This situation results in shaping transnational, homogeneous segments. In the widest perspective, the transnational segment may correspond to the global segment, i.e. covering the buyers located around the world, waiting for the so-called global products. The challenge of global corporations and brands is the need to identify consumer groups with the same characteristics in different countries.

The challenge for global companies is to define how to standardize or adopt their products / services and other marketing mix instruments to the requirements of local markets. This decision may start with foreign markets already serviced by the company, and may also be taken against other markets for which it is planned to expand the range of operations. (Hise, Young-Tao, 2011)

### **3. The concept and characteristics of a global enterprise**

A global enterprise is an entity whose market activity extends beyond the borders of the state and which is not tied to one home market. (Griffin, 2002, p.169) The global entity is created by the parent company that manages and controls the subsidiary. Subsidiaries with very limited possibilities to carry out their own separate projects function with the purpose to fulfill specific tasks, eg sales, supplies, service and others. They are expected to be fully obedient and disciplined in fulfilling the headquarters' requirements, which is supervised by the indicated representative of the parent company. (Rymarczyk , 2004, pp. 263-264)

The main features of a global enterprise include:

- a. an organizational structure taking into account existing dependencies:
  - centralized leadership,
  - the company's activities and its expansion beyond the territory,
  - no international branches or delegated tasks,
- b. management processes ensuring the efficient operation of a global organization:
  - global strategic organization,
  - global budgeting, assessment of achieved results and determining wages,
  - strategic information system in the global dimension (collecting, processing, analyzing, sharing data including the executive procedures),
  - global dissemination of technical solutions in the organization,
- c. human resources in a global enterprise:
  - employing qualified employees, including managers from various countries, both in the parent company and its subsidiaries in various countries,
  - gaining experience on the basis of international practice enabling the development of managerial staff and specialized employees as well as the opportunity to achieve an international career,
  - high mobility, especially managers, frequent business trips,
  - reporting on completed tasks, mainly managerial;
- d. organizational culture including standards and values defining the global organization's behavior:
  - matching culture to global requirements and standards,
  - shaping a global identity that exceeds the identity of the organization's home country of origin but also over the identities of other countries, excluding the divisions into "us" and "them",
  - developing and implementing a balanced attitude that allows to watch over the autonomy of the global organization and to see the interdependence of enterprises. (Yip, 1996, pp. 218-220)

The company can also create the global dimension of its operation from the beginning of its activity and thus become so-called "*born globals*". This solution means the need to adapt a strategic attitude to the global market from the beginning of its operations (eg Angry Birds, PayPal, Skype, YouTube, Dropbox), where internationalization is entered in



the mission of the organization. Developing and implementing a global company strategy from the beginning is a consequence of the necessary conditions and fundamental assumptions, including:

- a. global mentality of the founders (courage in international action),
- b. identifying competitive advantage,
- c. expansion into the global market, excluding verifying the offer on the domestic market,
- d. the concept of business is based on a network of connections and relational capital, the ability to use the international environment and cooperation,
- e. quick adaptation to the international environment,
- f. specialization,
- g. marketing niches (identifying places on the market where there is space for a specialized global offer)
- h. technologies, R & D (reach for or create modern technologies, involve innovators),
- i. supporting development by new information technologies, the Internet, direct marketing and other technological achievements.

Global enterprises currently operate with huge capitals and their sales in the global dimension is immense. This is documented by global statistics and reports. Among other things, the 16th annual report of Forbes Global 2000 presents a ranking of companies listed in the public market from 60 countries around the world. “The total sales of these companies account for \$ 39.1 trillion in sales, \$ 3.2 trillion in profit, \$ 189 trillion in assets, and \$ 56.8 trillion in market value. All ratios increased twice a year, with an impressive 28% increase in profits. “ (Touryalai, Stoller, 2018)

The authors of the above-mentioned Forbes report indicate that “For the first time since 2015, China and the U.S. split the top 10 evenly this year. China is home to 291 Global 2000 companies while the U.S. is on top with 560 “.

“According to the PwC’s Global Top 100 ranking of the total market capitalisation of the top 100 global companies has increased by 15 percent since last year to USD 20 trillion, as the US retained the leading position with 54 companies in the list. Amazon is the strongest performer in terms of the absolute increase in the market capitalization, gaining USD 278 billion or 66 per cent in value compared to 2017. “(EconomicTimes, Total market cap of the top 100 global (...), Report 2018) Others in the top 10

in terms of absolute increase in market capitalisation include Ping An Insurance (up by USD 90 billion), ICBC (up USD 89 billion), Boeing (up USD 85 billion), Berkshire Hathaway (up USD 81 billion). As per the report for the fourth year running, the US accounts for more than half of the top 100 (54 companies, down from 55 in 2017). It also weighs in with 61 per cent of the overall market capitalisation, down from 63 per cent last year. (op.cit) Summoned data from global reports prove the strength and expansion of global players in the global market. The leading position in many sectors is occupied by American companies, although as we can see, the Chinese boldly join the world leaders. However, the global market is very competitive and somehow “reduced” by technologies that make it easier for companies to reach for global markets. (Lobmardo, 2018)

#### **4. Marketing in a global enterprise**

Understanding the importance and role of marketing in a global enterprise stems from their adoption of geocentric orientation. This orientation is the highest manifestation of the advancement of internationalization of activity. Such an optics of the company allows to perceive foreign markets as one world market. It includes national segments that are universal in terms of specific features. Important in creating and delivering offers for the global market is despite the similarities, also paying attention to specific operating conditions in each country (in accordance with the strategy “Think globally, act locally!”). The global marketing standardization is characteristic for a geocentrically oriented enterprise - as an objective to develop a global, supranational approach in marketing activities on foreign markets, although • practice proves that complete standardization (unification) is not possible and it is necessary to take into account possible adjustments to national markets in some areas of the marketing mix. Geocentric orientation is typical in the activities of large corporations.

Global marketing is much more than international product sales. It actually contains the entire planning process, placement on the market, promotion of the company’s products on the global market. (marketing-schools.org, 2018) Global marketing uses the latest technologies both at the level of research, product development, distribution logistics or promotion and communication with clients. Digital marketing, so-called 4.0 changes the balance of forces also on the global market.

New trends are emerging on the basis of transformations and the application of technology, such as sharing economy, multi-channel integration, content marketing, socially engaged marketing and others. Digital marketing is a transformation from traditional marketing. The Internet is this particular factor changing the power structure in the market - horizontal relationships are becoming more and more important, the strength has been gained by communities, consumer groups who like to share stories about brands and products. Spontaneous product talks gain greater credibility than advertising campaigns.

Paradoxically, technologies allow a human-centric view, more personalization of offers is expected. Marketing 4.0 in global cooperation is a time of integration understood as a harmonious coexistence despite geographical and demographic differences for global cooperation in the sphere of innovation. Future competitiveness will depend on establishing relationships with the communities of customers and partners for the co-creation of products and services, as well as competitors and acting through co-competitions. The flow of innovation in the future - will be more and more often from outside to inside - external sources of ideas and their internal commercialization. The brand's relationship with customers will evolve - towards horizontal relationships - customers as brand friends. New wave technologies, the Internet, social media have created a new consumer profile whose global brands are already identifying. This is a young person, from the middle class, living in a city with significant mobility with permanent access to the Web. It is a customer who is constantly connected to the network, although he is distracted (the multitude of screens and devices interferes with focusing). This will be the profile of most future customers. At the other end of the challenge for global marketing is the demographics of target markets. Mature markets will look for solutions for aging generations of buyers. Emerging markets - will have access to young, mobile consumers, migrating between cities, with attractive income. High mobility is the key to differentiating a new type of customer from previous ones (traveling, commuting to work, even faster pace of life). Buying decisions are made everywhere and always, they are constantly connected to the Web, they are interested in personalized offers. (Kotler, Setiwan, 2017, pp. 25-40)

Alton L. defines 5 key global marketing trends for 2018, which are:

- **automated translation platforms:** translation and location is an important part of providing marketing to new buyers' audiences. Transferring meanings from, for example, English to customers from a specific location will become easier and faster through such integration (...)
- **international market research:** (...) New digital tools, in particular using mobile devices, increase access to international research panels. On-line marketing research supports making conscious investments in research abroad.
- **new legal regulations:** in particular, recently introduced in Europe, personal data protection regulations are important for conducting marketing activities. The rapidly changing international marketing environment, including legal one, requires expert consultations when planning marketing activities in specific types of activity.
- **changing technologies, new possibilities:** new technologies from smart phones to virtual reality support global and regional advertising campaigns and make them more and more sophisticated.
- **local talents:** engaging local talents to shape and manage campaigns is the opportunity to overcome many marketing challenges and enter a new area of activities, requires preparation for effective recruitment of talents on international markets. (Alton, 2018)

## Summary

Global marketing enables a global company to reach its target markets and obtain the desired share in them. Global enterprises can apply the *born globals* strategy and from the very beginning aim at gaining the global sales market, what is possible, among others, as a result of the development of the Internet, social media and modern communication technologies. Many modern global companies have achieved their global status by coming in stages, through the development to the highest level of internationalization which is the geocentric orientation in the enterprise. The essential features of a global enterprise are: noticing existing interdependencies, global strategic organization, disposing of the potential of many level employees recruited from the world, adapting the company's culture to global requirements and standards, shaping the global identity. In a global

company's marketing strategies, programs and procedures are conducted globally for the entire market, they can include local sub-market specificity if necessary. The challenge is to decide on the scope of standardization or adoption of global marketing strategies and individual instruments of the global marketing mix to culturally differentiated, demographically local markets. Digital marketing 4.0 enables fast dissemination of offers and communications on a global scale, which is supported by the development of the Internet and social media. The trends of global marketing indicated in the article, to a large extent, take into account the development of the digital marketing environment and its importance in activities towards consumers. Leading global brands have already noticed this, and their growth in the market position is significant.

The authors are aware that the subject matter goes beyond the scope of the article and its level of complexity includes many issues that may be a proposition on subsequent topics of studies or research.

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**Beata Domańska-Szaruga<sup>1</sup>**

***STANDARDIZATION OF RISK MANAGEMENT  
IN LOCAL GOVERNMENT UNITS IN POLAND  
СТАНДАРТИЗАЦИЯ УПРАВЛЕНИЯ РИСКОМ  
В ОРГАНАХ МЕСТНОГО САМОУПРАВЛЕНИЯ  
В ПОЛЬШЕ***

**Summary:** Risk management is an element of management control in local government units. The concept of risk management is applied more in practice than it is described in the literature, however, it is currently possible to notice the increase of interest in risk issues among management theorists. This interest has concerned so far in most cases of the risk management in corporations but the obligation to provide management control in the public finance sector units is the reason for the increased interest in the risk management in public organizations, including local government units.

The article points out the obligation to provide the control and in its frames the implementation adjusted to the specificity of the organization, the complexity of its structure and the processes of the risk management system. There have been also indicated the possibilities of using international standards to implement an individualized risk management system in communes as the basic local government units.

**Keywords:** risk management, management control, risk management standards

**Резюме:** Управление риском это элемент управленческого контроля в единицах территориального самоуправления. Концепция управления риском более находит применение на практике, чем описана в литературе, однако актуально можно заметить рост заинтересованности проблематикой риска среди теоретиков управления. Эта заинтересованность касается до-

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ныне, в большинстве, управления риском в корпорациях, однако обязанность уверения управленческого контроля единицах сектора публичных финансов является поводом роста заинтересованности управлением риском в публичных организациях, в этом в единицах территориального самоуправления.

В статье указано на обязанность уверения этого контроля, а в рамках его внедрения, приспособленной к специфике организации, сложности ее структуры и процессов, системы управления риском. Указаны также возможности использования международных стандартов к внедрению индивидуализированной системы управления риском в гминах, как основных единицах территориального самоуправления.

**Ключевые слова:** управление риском, управленческий контроль, стандарты управления риском



## Введение

Основной целью хозяйственных субъектов функционирующих в частной сфере является рост ценности для их владельцев, что выражается в росте рыночной ценности предприятия в длинном периоде времени. Продукция изделий или обеспечение услуг это деятельность приводящая к реализации главной цели. Субъекты публичного сектора действуя на центральной ступени, как и местной, также выполняют определенные функции в сфере общественной жизни, оказывая услуги или поставляя пользу в публичном деле. В частности, это задания, связанные с публичными финансами, казначейской деятельностью, социальным обеспечением, здравоохранением, противодействием безработице и социальной защитой. В сфере действий администрации есть также образование, борьба с преступностью, задания, связанные с транспортом и коммуникацией, а также охрана среды<sup>2</sup>. Особенное значение в этой сфере имеет гмина, которая представляет самую низкую ступень публичной администрации и реализовывает очень широкий каталог заданий<sup>3</sup>. Единицы территориального самоуправления реализовывая порученные им задания подвергаются риску, который влечет нарушения в реализации заложенных целей.

Управление риском сейчас добывается значимости. Анализ потенциальных последствий риска склоняет к выполнению действий и использованию методов, которые позволят, собственно, им управлять и предпринимать соответствующие шаги на уровне причин, которые влекут материализацию риска. Управление риском это процесс принятия решения, а также реализации действий приводящих к увеличению правдоподобности реализации заложенных целей действия и уверения непрерывности функционирования субъекта.

Управления риском не является только и исключительно прерогативой предприятий. Эта концепция с успехом находит применение в других секторах. Больше, положения закона обязывают напр. учреждения сектора публичных финансов, в этом единицы территориаль-

<sup>2</sup> Kumpiałowska A., *Skuteczne zarządzanie ryzykiem a kontrola zarządcza w sektorze publicznym*, С.Н. Beck, Warszawa 2011, стр. 1.

<sup>3</sup> Большеозаданияхгминыв: Świrska A., *Dochody publicznoprawne jako źródło finansowania zadań gminy – zagadnienia teoretyczne*, Zeszyty Naukowe Uniwersytetu Przyrodniczo-Humanistycznego w Siedlcach Seria Administracja i Zarządzanie 102/2014, UPH, Siedlce 2014, стр.137-147.

ного самоуправления, к управлению риском. Появляются в связи с этим все больше моделей, наставлений и подсказок, которые должны помочь субъектам из разных отраслей в имплементации системы управления риском.

### **Управление риском как элемент управленческого контроля в единицах территориального самоуправления**

Закон с 27 августа 2009 года о публичных финансах<sup>4</sup> наложил на руководителей единиц сектора публичных финансов, в этом территориального самоуправления, обязанность уверения в управляемых единицах управленческого контроля (в место функционирующего в предыдущем юридическом состоянии финансового контроля), который должен помочь реализации определенных целей и заданий в способ, совместимый с правом, эффективный, бережливый и срочный. Управленческий контроль, как нормативное учреждение, в момент входа в жизнь в 2010 году закона о публичных финансах, представлял новый элемент в системе публичных финансов, однако отдельные действия предпринимаемые в его рамках не были новыми. Процедуры, механизмы, инструменты или стандарты, которые внедряет закон в единицах сектора публичных финансов, применяемыми были часто в управлении этими субъектами, так как в случае каждой организационной структуры функционирующей для реализации определенных целей. Складывались они в течение лет функционирования единиц сектора публичных финансов и служили поддержке выполнения заданий и целей, с сохранением критериев выполнения публичных заданий<sup>5</sup>. Можно рискнуть следовательно заявить, что введенное законом учреждение управленческого контроля не внедряет относительно принципа новых и до тех пор неизвестных запросов в сфере функционирования администрации. Не означает также необходимости построения действующей уже организации с начала,

<sup>4</sup> Закон со дня 27 августа 2009 г. о публичных финансах, Dz. U. с 2017 г. poz. 2077, с 2018 г. poz. 62.

<sup>5</sup> Ср. Walczak P., *Kontrola zarządcza*, [в:] Lachowicz W. (ред.), *Finanse publiczne. Praktyka stosowania nowej ustawy o finansach publicznych i aktów wykonawczych*, Warszawa 2010, стр. 486.

а только обязанность описания или просто инвентаризации актуального состояния управления организацией и начала только таких действий, которые будут признаны необходимыми, поскольку дополнят систему о недостающих элементах.

Благодаря систематизированным стандартам управленческий контроль представляет модель, которая описывает ключевые пространства управления организацией, что позволяет контроль и оценку ее деятельности. Является особым юридическим режимом, а также специфическим организационным решением, помогающим в преодолении определенных проблем в организации и достижении основываемых результатов. Управленческий контроль это система процедур, инструкций, принципов и механизмов, которые помогают управлению, направляясь к получению руководством определенности, что цели единицы будут достигнуты.

Критериями, которые служат оценке контроля управления в ключевых пространствах, есть ее цели, описанные в ст. 68 закона. Эта статья представляет, что:

1. Управленческий контроль в единицах сектора публичных финансов представляет совокупность действий, которые предпринимаются для уверения реализации целей и заданий в способ, совместимый с правом, эффективный, бережливый и срочный.
2. Целью управленческого контроля является уверение в частности:
  - 1) согласия деятельности с положениями закона, а также внутренними процедурами,
  - 2) действенности и эффективности действия
  - 3) достоверности отчетов,
  - 4) охраны запасов,
  - 5) остеречения и содействия принципов этичного поведения,
  - 6) эффективности и действенности течения информации,
  - 7) управления риском.

Некоторые процедуры и механизмы управленческого контроля, как уже упомянуто выше, применились в управлении единицами территориального самоуправления перед входом в жизнь закона о публичных финансах. Однако, некоторые стандарты управленческого контроля и определенные на их основании главные пространства, напр. управление риском, являются для единиц территориального самоуправления вопросом относительно новым и представляют

определенного вида вызов. Требуют изменения в понимании и организации процесса управления<sup>6</sup>, а также действий, целенаправленных не только на выполнение законных записей, но на увеличение конкурентоспособности единиц территориального самоуправления. Исправное управление одинаково отделами, как и развитием целой структуры единиц территориального самоуправления является потому одним из существенных, эндогенных развивающих факторов<sup>7</sup>. К сожалению, в случае многих самоуправлений в Польше, все время не удается выйти за административный механизм, в котором выполнение законных записей является целью, а не средством к реализации развивающих целей. Следует, следовательно, задуматься, в какой способ местное самоуправление должно подходить к внедрению системы управленческого контроля, чтобы получить реальное влияние на качество управления.

Управленческий контроль, а в его рамках элементы внедренной системы управления риском, должны быть приспособлены к специфике организации, сложности ее структуры, процессам, специфике территориального самоуправления, а также коммуникации с заинтересованными. Эта система должна в то же время использовать существующие структуры, процессы и каналы информации, а также быть расположенной в организационной культуре, поддерживающей эффективный, соответственно динамический и эластичный стиль управления. Применяемые методы должны быть понятны для работников, чтобы они могли активно участвовать в процессе управления риском. Ошибки, которые заключаются в неприспособлении системы управления риском к условиям организации, а также на избегании участия работников в процессе управления риском, являются частыми случаями во многих публичных учреждениях.

В законе о публичных финансах указаны задания Министра Финансов в сфере координации управленческого контроля в единицах сектора публичных финансов. Одним из важнейших является определение и распространение стандартов, связанных с реализацией этого процесса. Сообщение номер 23 Министра Финансов со дня 16 дека-

<sup>6</sup> Strojny J., *Standardy kontroli zarządczej – wymiar praktyczny wdrożenia*, „Modern Management Review”, vol. XVIII, 20 (1/2013), стр. 113 – 114.

<sup>7</sup> Большенаэтутому в: Wereda W., Lopes I.T., *Innovation in the Intelligent Municipality - a theoretical model and perspectives for the future*, *Zeszyty Naukowe Małopolskiej Wyższej Szkoły Ekonomicznej w Tarnowie*, no. 2(25)/2014, стр. 221-232.

бря 2009 г. по делу стандартов управленческого контроля для сектора публичных финансов, определяет эти запросы в двадцати двух стандартах, которые классифицируются в пяти группах (рисунок 1.6)<sup>8</sup>:

- I. Внутреннее окружение.
- II. Цели и управление риском.
- III. Механизмы контроля.
- IV. Информация и коммуникация.
- V. Мониторинг и оценка.

<b>А. Внутренняя среда</b>	<ol style="list-style-type: none"><li>1. Остережение этических ценностей</li><li>2. Профессиональные компетенции</li><li>3. Организационная структура</li><li>4. Делегирование полномочий</li></ol>
<b>Б. Цели и управление риском</b>	<ol style="list-style-type: none"><li>5. Миссия</li><li>6. Определение целей и заданий, контроль и оценка их реализации</li><li>7. Идентификация риска</li><li>8. Оценка риска</li><li>9. Реакция на риск</li></ol>
<b>В. Механизмы контроля</b>	<ol style="list-style-type: none"><li>10. Документирование системы управленческого контроля</li><li>11. Надзор</li><li>12. Непрерывность деятельности</li><li>13. Охрана запасов</li><li>14. Подробные механизмы контроля, касающиеся финансовых операций</li><li>15. Механизмы контроля, касающиеся систем информатики</li></ol>
<b>Г. Информация и коммуникация</b>	<ol style="list-style-type: none"><li>16. Текущая информация</li><li>17. Внутренняя коммуникация</li><li>18. Внешняя коммуникация</li></ol>
<b>Д. Мониторинг и оценка</b>	<ol style="list-style-type: none"><li>19. Контроль системы управленческого контроля</li><li>20. Самооценка</li><li>21. Внутренний аудит</li><li>22. Получение уверения о состоянии управляющего контроля</li></ol>

**Рисунок 1. Стандарты управленческого контроля**

Источник: собственная разработка на основании: Сообщения номер 23 Министра Финансов со дня 16 декабря 2009 г. по делу стандартов управленческого контроля для сектора публичных финансов, Dz. Urz. Min. Fin. nr 15, poz. 84.

<sup>8</sup> Сообщение номер 23 Министра Финансов со дня 16 декабря 2009 г. по делу стандартов управленческого контроля для сектора публичных финансов, Dz. Urz. Min. Fin. nr 15, poz. 84.

Стандарты управленческого контроля для сектора публичных финансов, определяют основные запросы касающиеся управленческого контроля в секторе публичных финансов. Целью стандартов является содействие внедрению в секторе публичных финансов связанной и целостной модели управленческого контроля, совместимого с международными стандартами в этой сфере, с учетом специфических заданий единицы, которая их внедряет и условий, в которых единица действует. Стандарты представляют упорядоченный сбор наставлений, которые должны быть использованы лицами ответственными за функционирование управленческого контроля к созданию, оценке и совершенствованию систем этого контроля.

При разработке стандартов уважили следующие международные стандарты<sup>9</sup>:

- а) „Внутренний контроль - интегрированная концепция рамок“, а также „Управление риском предприятий“ - доклады, разработанные Комитетом Организаций, Спонсирующих Комиссию Treadway (*Committee of Sponsoring Organizations of the Treadway Commission - COSO*),
- б) “Наставления по делу стандартов внутреннего контроля в публичном секторе” - принятое в 2004 г. Международной Организацией Высших Органов Контроля/Аудита (*International Organization of Supreme Audit Institutions - INTOSAI*)
- в) “Измененные Стандарты Внутреннего Контроля служащие эффективному управлению” Европейской Комиссии приняты в 2007 г. [*The Revised Internal Control Стандартфор Effective Management SEC (2007) 1341 appendix 1*].

Группа стандартов, касающаяся принципов формулировки и контроля целей, а также управления риском, особенно существенна, потому что именно в ней видится эффективный фундамент и эффективное управления<sup>10</sup>. Управление риском имеет на цели увеличение правдоподобности достижения целей и реализации заданий. В этой группе обособленными были следующие стандарты и задания в их рамках<sup>11</sup>:

<sup>9</sup> Сообщение номер 23 Министра Финансов со дня 16 декабря 2009 г. по делу стандартов управленческого контроля для сектора публичных финансов, Dz. Urz. Min. Fin. nr 15, poz. 84.

<sup>10</sup> См. Strojny J., *Standardy kontroli...*, op. cit., стр. 116

<sup>11</sup> Сообщение номер 23 Министра Финансов со дня 16 декабря 2009 г. по делу стандартов управленческого контроля для сектора публичных финансов, Dz. Urz. Min. Fin. nr 15, poz. 84.

А. Миссия. Следует взвесить возможность указания цели существования единицы в виде короткого и синтетического описания миссии. Миссия министерства должна относиться к отделам правительственной администрации управляемых министром, а миссия учреждения единицы территориального самоуправления в соответствии с этой единицей.

Б. Определение целей и заданий, контроль и оценка их реализации. Цели и задания следует определять ясно и, по меньшей мере, в годовой перспективе. Их выполнение следует контролировать с помощью определенных измерителей. В главной или присматривающей единице следует обеспечить соответствующую систему контроля реализации целей и заданий подчиненными или инспектируемыми единицами. Советуется проведение оценки реализации целей и заданий принимая во внимание критерий бережливости, эффективности и действенности. Следует позаботиться, чтобы определяя цели и задания указать также единицы, организационные клетки или лица непосредственно ответственные за их выполнение, а также запасы, назначенные к их реализации.

В. Идентификация риска. Не реже, чем раз в году следует сделать идентификацию риска относительно целей и заданий. В случае отдела правительственной администрации или единицы территориального самоуправления следует учесть, что цели и задания реализованы также подчиненными или инспектируемыми единицами. В случае существенного изменения условий, в которых функционирует единица следует сделать повторную идентификацию риска.

Г. Анализ риска. Идентифицированные риски следует подвергнуть анализу, имеющему на цели определение правдоподобности возникновения данного риска и возможных его последствий. Следует определить акцептируемый уровень риска.

Д. Реакция на риск. По отношению к каждому существенному риску нужно определить вид реакции (терпение, перенос, отхождение, действие). Следует определить действия, которые следует применить с целью уменьшения данного риска до акцептируемого уровня.

Стандарты характеризует большая степень всеобщности, они определяют всего лишь основные запросы касающиеся управленческого контроля в секторе публичных финансов, что в основаниях должно было способствовать свободе применения, на практике же

влекло часто интерпретационные проблемы в единицах, которые внедряли стандарты. В основаниях законодателя более точные регулирования должны находиться в подробных наставлениях в сфере управленческого контроля, выдаваемых на основании ст. 69 параграфа 4 Закона о публичных финансах. Спустя долгое время были они недоступны. Лишь издание в 2012 г. Сообщения Номер 6 Министра Финансов по делу подробных наставлений для единиц сектора публичных финансов в сфере планирования, а также управления риском изменило ситуацию<sup>12</sup>. Подробные наставления в сфере планирования и управления риском являются дополнением записей Стандартов управленческого контроля для единиц сектора публичных финансов в сфере планирования деятельности, а также управления риском. Подробные наставления описывают прежде всего:

- принципы планирования деятельности и управление риском в системе управленческого контроля,
- принципы идентификации, а также анализа риска,
- способы реакции на риск,
- принципы контроля и документирования процесса управления риском,
- принципы информации и коммуникации в системе управления риском,
- механизмы контроля и рапорта в системе управления риском,
- роли отдельных участников в системе управления риском,
- внедрение системы управления риском.

Система определения, а также контроля целей и заданий для единиц публичных финансов, и система управления риском представляют ключевой элемент управленческого контроля и определяют способность единицы к действию, при одновременном учитывании потенциальных угроз. Введенные решения выполняют законные требования, а в то же время характеризуются большой гибкостью, однако их важнейшей идеей является фактическое влияние внедренных стандартов на усовершенствование процессов управления и конкурентоспособность единицы территориального

<sup>12</sup> Подробные наставления для единиц сектора публичных финансов в сфере планирования, а также управления риском, Приложение к Сообщению Номер 6 Министра Финансов со дня 6 декабря 2012 г. по делу подробных наставлений для сектора публичных финансов в сфере планирования и управления риском, Официальный Журнал Министра Финансов с дня 18 декабря 2012 г., поз. 56.



самоуправления. Процесс управления в этого типа учреждениях должен эволюционировать в направлении характерных для бизнеса решений<sup>13</sup>, черпать из опытов бизнеса, а также приспособливать хорошие бизнес решения из области управления риском к потребностям управления единицей территориального самоуправления. Важно, следовательно, умелое приложение одинаково хороших образцов, как также стандартов. Принципы управления риском в единицах территориального самоуправления должны опираться на стандартах управления риском, тех, которые содержатся в стандартах управленческого контроля для единиц сектора публичных финансов, составленных в сообщениях Министра Финансов. Однако эти стандарты относятся к избранным вопросам, которые признаны принципиальными для оценки и формирования системы управленческого контроля и системы управления риском. Эти стандарты оставляют единице территориального самоуправления выбор методов и инструментов управления риском, потому не должны трактоваться в безрассудный способ, как жесткие наставления. Стандарты не определяют целостного, подробного способа и их формы внедрения в данной единице, к которой мы их относим. Следует их воспринимать как основные запросы, а в конкретной ситуации их применение должно быть простыми адекватным. Поэтому одним из важнейших вопросов в управлении риском в единице территориального самоуправления является построение системы управления риском, адекватной к величине и потребностям. Построение такой системы должно опираться на одновременном построении культуры управления риском - культуры, которая сделает возможным эффективное управление риском опираясь на эффективную систему управления риском.

## **Стандарты управления риском**

Развитие заинтересованности управлением риском повлекло, что при участии многих организаций и учреждений о государственной, региональной и международной дальности, было разработано много норм и стандартов управления риском. Можно принять, что

<sup>13</sup> См. Kozłowski A.J., Kozłowska I.Z., *Zarządzanie finansami w samorządzie lokalnym*, Pracownia Wydawnicza „ElSet”, Olsztyn 2011, ss. 48-49; Strojny J., *Standardy kontroli ...*, wyd. cyt., стр. 114.

к признанным и наиболее известным стандартам управления риском засчитываются стандарты разработанные<sup>14</sup>:

- Федерацией Европейский Ассоциаций Управления Риском - Federation of European Risk Management Associations (FERMA),
- Комитет Организаций, Спонсирующих Комиссию Treadway - Committee Sponsoring Organizations of the Treadway Commission (COSO II),
- австралийские и новозеландские стандарты управления риском AC/NZS 4360:2004 введенные Standards Australia, а также Standards New Zealand,
- Международную Нормализующую Организацию, стандарт управления риском ISO 31000.

Четыре самых популярных стандарта управления риском (стандарт авторства FERMA, COSO II, AC/NZS 4360 : 2004, а также ISO 31000) имеют разный временной, а также пространственный генезис, характеризуют их однако многочисленные сходства в способе подхода к роли и заданиям в процессе управления риском в организациях (в этом в единицах территориального самоуправления). В размещенной ниже таблице продемонстрировано сопоставление избранных признаков и свойств, обсуждаемых выше стандартов. Сравнение избранных свойств процесса управления риском в трактовке четырех международных стандартов указывает на определенные сходства в подходе к проблематике управления риском (таблица 1.2).

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<sup>14</sup> Okuniewski M., *Jaką metodę wybierzemy... metodę zarządzania ryzykiem*, „Risk Focus. Oblicza ryzyka”, Ergo Hestia, no. 4/2007, стр. 3.

**Таблица 1. Сравнение стандартов управления риском**

Атрибут	FERMA	COSO II	AS/NZS 4360:2004	ISO 31000
Год публикации	2002	2004	2004	2009
Дополняющие документы	Отнесения к нормам ISO/EIC.	Очень крепко связан со стандартом COSO I (внутренний контроль), а также с регулированиями SOX.	Рекомендуется использование дополнительных стандартов для отдельных видов риска.	Требует дополнения стандартами: IEC 31010 - Управление риском - техники оценки риска, а также ISO/IEC 73 - Управление риском – словарь.
Дефиниция риска	Комбинация правдоподобности возникновения случая, а также его последствий.	Возможность, что случай будет иметь место и негативно повлечет на достижение целей.	Возможность возникновения случая, имеющего влияние на деятельность, которая доводит до возникновения выгоды, или потери, измеряемые из пункта виденья правдоподобности, а также следствия.	Комбинация правдоподобности возникновения случая, а также его последствий.

<p>Дефиниция управления риском</p>	<p>Процесс, в котором организация в методический способ решает проблемы риска.</p>	<p>Процесс, целью которого является идентификация потенциальных угроз, содержание риска в пределах, а также уверенность реализации целей организации</p>	<p>Культура, процесс и структура, непосредственно сконцентрированные на выгодах и контроле угроз.</p>	<p>Часть всех процессов организации, имеет существенное влияние на решения, которые принимаются, должно быть непрерывным, систематическим процессом.</p>
<p>Уровень формализации процессов</p>	<p>Указание субъектов, которые участвуют в процессе, а также рекомендации создания общих внутренних регулирований.</p>	<p>Относительно сильно встроенная в структуры организации система управления риском и необходимость создания обширного внутреннего законодательства.</p>	<p>Определение субъектов, zaangażированных в управление риском, указание формальных документов поддерживающих систему управления риском.</p>	<p>Этот стандарт требует разработки формальных документов поддерживающих систему управления риском, а также в связи со всеми участниками этого процесса.</p>
<p>Универсальность</p>	<p>Стандарт возможный к применению во всех организациях, а также в публичном секторе.</p>	<p>Универсальный стандарт, в частности посвящаемый союзам права США.</p>	<p>Стандарт возможный к применению во всех организациях.</p>	<p>Стандарт возможный к применению во всех организациях.</p>

<p>Этапы процесса управления риском</p>	<p>10 этапов поведения :                  Стратегические цели                  Анализ риска                  Идентификация риска                  Описание риска                  Измерение риска                  Информирование о риске (угрозы и шансы)                  Решения                  Поведение по отношению к риску                  Отчетность и коммуникация                  Контроль</p>	<p>8 основных пространств:                  Внутренняя среда                  Установка целей организации                  Идентификация случаев                  Оценка риска                  Реакция на риск                  Контрольные действия                  Информация и форма коммуникации                  Контроль процесса</p>	<p>В стандарте выделено 5 этапов поведения, которые проникаются информацией и коммуникацией, а также контролем по отношению ко всем этапам:                  Установка целей организации                  Идентификация риска                  Анализ риска                  Оценка риска                  Реакция на риск</p>	<p>В стандарте выделено 7 этапов поведения, которые проникаются коммуникацией и консультацией, а также мониторингом и рапортом по отношению ко всем этапам:                  Установка контекста                  Идентификация риска                  Анализ риска                  Эвалюация риска                  Поведение с риском                  Контроль риска                  Обзор риска.</p>
<p>Уровень детальности</p>	<p>Очень общее описание отдельных шагов.</p>	<p>Очень подробное описание следующих этапов.</p>	<p>Общее описание в стандарте, а также сжатое развитие в учебнике.</p>	<p>Общее описание в стандарте, а также сжатое развитие в пространстве техник оценки риска.</p>

Источник: Собственная разработка на основании: Okuniewski M., *Jaką metodę wybierzemy... metodę zarządzania ryzykiem*, „Risk Fokus. Oblicza ryzyka”, Ergo Hestia, nr 4/2007, стр. 6; Dubiel. B., *Standardy zarządzania ryzykiem w jednostkach samorządu terytorialnego*, Zeszyty Naukowe Uniwersytetu Szczecińskiego Nr 855 „Finanse, Rynki Finansowe, Ubezpieczenia”, no. 74, t. 1 (2015), стр. 485; Buła P., *System zarządzania ryzykiem w przedsiębiorstwie jako element nadzoru korporacyjnego*, Wydawnictwo Uniwersytetu Jagiellońskiego, Kraków 2015, стр. 77-82.

Существующие мировые стандарты управления риском подчеркивают гибкость во внедрении и могут быть очень хорошей исходной точкой к созданию Системы Управления Риском в данной организации. Не навязывают конкретного способа внедрения, а поставляют всего лишь наставления организации необходимых механизмов соответствующего и эффективного внедрения концепции управления риском<sup>15</sup>. Единицы территориального самоуправления в Польше часто ожидают ясных и точных наставлений, а также готовых решений (процедур) к применению. Следовательно, гибкость стандартов, подчеркиваемая как козырь, становится проблемой. Такое мышление руководителей единиц территориального самоуправления возникает из традиционного мышления через призму процедур и распоряжков, применяемых повсеместно в деятельности этих единиц. В подробных решениях Министерства Финансов<sup>16</sup> не указано даже, какой из стандартов наилучший к применению в единицах территориального самоуправления в Польше. Такие рекомендации можно однако отыскать в литературе предмета<sup>17</sup> (таблица 1.3).

<sup>15</sup> Sasin R., *Etapy ewolucji zarządzania zintegrowanym ryzykiem – stan dojrzałości koncepcji ERM w świetle badań światowych i krajowych*, Kolegium Nauk o Przedsiębiorstwie, Szkoła Główna Handlowa w Warszawie, Warszawa 2009, стр. 5.

<sup>16</sup> Подробные наставления для единиц сектора публичных финансов в сфере планирования, а также управления риском, Приложение к Сообщению Номер 6 Министра Финансов со дня 6 декабря 2012 г. по делу подробных наставлений для сектора публичных финансов в сфере планирования и управления риском, Официальный Журнал Министра Финансов с дня 18 декабря 2012 г., поз. 56.

<sup>17</sup> Okuniewski M., *Jaką metodę wybierzemy...* op. cit., стр. 7.

**Таблица 2. Рекомендация применения стандартов управления риском**

Стандарт	Рекомендуем для...
<b>FERMA</b>	... субъектов, которые намереваются создать собственную систему управления риском, и стандарт должен быть очень эластичным шаблоном; .... лиц, которые владеют знаниями и опытом в управлении риском, для которых стандарт должен быть всего лишь указателем к упорядоченности процесса;
<b>COSO II</b>	... союзов принадлежащих к группам капитала, котированным на американской бирже; .... субъектов с развитой организационной структурой и большой внутренней дисциплиной, выносливых во внедрении достаточно жестких и конкретных регулирований;
<b>AS/NZS 4360:2004</b>	.... союзов, которые намереваются ввести систему управления риском, а не имеют в этой сфере опыта; ..... субъектов, которые ищут комплексного, и одновременно эластичного решения, с возможностью его модификации и индивидуализации;
<b>ISO 31000</b>	.... публичных и частных союзов ищущих образцов к построению системы управления риском; .... субъектов, которые ищут комплексного и эластичного решения с возможностью его модификации и индивидуализации.

Источник: Okuniewski M., *Jaką metodę wybierzemy... metodę zarządzania ryzykiem*, „Risk Fokus. Oblicza ryzyka”, Ergo Hestia, nr 4/2007, стр. 7.

Продемонстрированные в стандартах тропы стандартизации управления риском в единицах территориального самоуправления могут использоваться руководством комплексное или частично. Нет противопоказаний, чтобы руководство единицы территориального самоуправления по знакомству с разными стандартами создало собственный, индивидуализированный конгломерат, заключающий разные элементы из вышеупомянутых стандартов и обогащенный собственными решениями. Практика управления риском в единицах территориального самоуправления указывает однако на доминирование наследования стандарта ISO 31000, а также FERMA. На тех же стандартах автор диссертации опер свои размышления

в разделе II, описывая систему управления риском в единицах территориального самоуправления.

## **Подытоживание**

Не следует трактовать управления риском как обременения для организации, но как основание соответствующего организационного порядка. Эффективное управление риском в единице территориального самоуправления делает возможным более эффективное обеспечение публичных услуг, эффективность, лучшее использование запасов, а также лучшее внедрение инновации. Учреждение единиц территориального самоуправления, как комплекс материальных средств, а также как организованный комплекс лиц, представляет аппарат, который обеспечивает и организывает обслуживание в сфере реализации заданий единицы территориального самоуправления. Этот аппарат ответственен также за управление риском в единице территориального самоуправления и построение, встроенной во внутреннюю организационную структуру системы управления риском.

Управление риском стало актуально формой борьбы с неуверенностью, а также механизмом контроля изменчивости и сложности окружения. Стало также стратегическим умением современных организаций - те из них, которые лучше умеют управлять риском, имеют большие шансы на получение успеха и долгосрочное развитие. Все время растет ранг управления риском, как подсистемы управления в организации, представляет оно центральный элемент стратегического управления и относится ко всем пространствам деятельности организации.

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## ***STATE OF SOCIAL ENTREPRENEURSHIP IN BULGARIA AND EUROPE***

**Summary:** The paper presents the state of social entrepreneurship in Bulgaria and Europe as a part of social economy development. Social enterprises are discussed as a sustainable business model with a clear social impact, a clearly defined target group, and a specific business purpose. The analyses consider economic, social, political and ecological benefits of social entrepreneurship in the context of contemporary strategic priorities in Europe. Recommendations are provided regarding needed support for social enterprises development and sustainability assurance.

**Keywords:** social economy, social entrepreneurship, social enterprise

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## 1. Introduction

The promotion of innovative ideas in public policy is crucial to support the values of an active-oriented problem solving social system. These views underlie the ongoing social reforms in various countries and focus on the development of social entrepreneurship and the role of social entrepreneurs. An understanding is underlined that namely social entrepreneurs have the capability through localization of usable resources - human capital, buildings and equipment, to find flexible approaches to satisfy unmet social needs (Rusanova, 2011). In the last decade the concept of development and promotion of social economy and social entrepreneurship are part of EU policy to tackle the social exclusion of persons in a vulnerable position. Also, the model of social economy is one of the key instruments for achieving social objectives within the framework of the sustainable and inclusive growth. Social benefits are measured by integration and employment of disadvantaged people, the contribution to the process of social inclusion of other vulnerable people, and the economic indicator is expressed by saved public funds for social welfare, on the one hand, and the additional funds compensating the social costs of long-term unemployment. What is important to happen is to create suitable conditions for the development of social enterprises with the widest possible range - vulnerable groups themselves and their problems are diverse and different, and the “answer” to their needs must be flexible in order to be efficient and effective; “way to solutions” is not important (the path may be different, as are diverse and vast opportunities for economic initiatives) that leads to the result itself, the result is important - better integration and sustainable tackling of social exclusion (Kumanova and Shabani, 2013).

Social Enterprise Unit Strategy (July, 2002) accepts the following definition (Brown, 2014): *A social enterprise is a business with primarily social objectives, whose surpluses are principally reinvested for that purpose in the business or in the community, rather than being driven by the need to maximise profit for shareholders and owners.* Instead of excluding investors as stakeholders in social enterprises, the definition allows for the possibility that there may be investors in social enterprises, who will expect a share of the profits in return for their investment risk.

Social Enterprise Alliance suggests the following basic working definition: *A social enterprise is an organization or initiative that marries*

*the social mission of a non-profit or government program with the market-driven approach of a business (Social enterprise alliance). In recent years, traditional non-profits have become more entrepreneurial and interested in generating earned revenue to supplement charitable contributions, while traditional businesses have begun to integrate greater levels of social responsibility and sustainability into their operations. The growth of social enterprise is a reflection of this convergence and helps fill the void between traditional approaches that have focused singularly on creating either social impact or financial returns.*

Social enterprises stand out as an alternative model of entrepreneurship by providing an innovative way of civic engagement and participation, i.e. entering the public sphere and the labour market at the same time. The European Commission defines a social enterprise as „*an operator in the social economy, whose main objective is to have a social impact rather than make a profit for their owners or shareholders. It operates by providing goods and services for the market in an entrepreneurial and innovative fashion and profits are used primarily to achieve social objectives. It is managed in an open and responsible manner and, in particular, involves employees, consumers and stakeholders*”. The main objective of social businesses is to generate a significant impact on society, the environment and the local community, by providing employment and dealing with social and civic issues. Social enterprises focus on value-creation as opposed to the focus on value appropriation (Get ready for social entrepreneurship<sup>1</sup>).

The concept of social enterprises has grown up in Europe from 19<sup>th</sup>-century roots in the social economy, which is usually defined as the legal forms of co-operatives, mutuals, associations and foundations. In the last 20 years a new strand of social enterprise has grown in stature, based on more conventionally-structured businesses which go beyond corporate social responsibility by entrenching in a company's constitution **three principles**: a primary social objective – the purpose of the business is to address social or environmental problems, and it trades in the market to do this; limited distribution of profits – profits are primarily used to further the enterprise's social objective, and are reinvested rather than being paid out to financial investors; transparent and participative governance, including involvement of key stakeholders such as users and workers. These three principles have been adopted by the EU's Social Business Initiative. A large part of the social enterprise sector identifies as the social economy,

which comprises enterprises which have fully democratic ownership and employ capital to serve the needs of members and the community (Policy meets practice - enabling the growth of social enterprises<sup>1</sup>).

Social enterprise is a different way of doing business. A social enterprise is a business that trades for a social purpose. The social aims of the business are of equal importance to its commercial activities, and this combination is often referred to as the ‘double bottom line’. Like any business, a social enterprise focuses on generating an income through the sale of goods and services to a market but the added value of a social enterprise comes from the way in which it uses its profits to maximise social, community or environmental benefits (A business planning guide to developing a social enterprise<sup>1</sup>).

Social enterprises have three common characteristics (Mapping London’s Minority Ethnic Social Enterprises<sup>1</sup>): **Enterprise Orientation:** they are directly involved in the production of goods and the provision of services to the market. They seek to be viable trading concerns and make a surplus from trading; **Social Aims:** have explicit social aims such as job creation, training and provision of local services. They have ethical values including a commitment to local capacity building. They are accountable to their members and the wider community for their social, environmental and economic impact; **Social Ownership:** they are autonomous organisations with a governance and ownership structures based on participation by stakeholder groups (users or clients, local community groups, etc.) or by trustees. Profits are distributed as profit sharing to stakeholders or used for the benefit of the community.

Social enterprise is a means by which people come together and use market-based ventures to achieve agreed social ends. It is characterised by creativity, entrepreneurship, and a focus on community rather than individual profit. It is a creative endeavour that results in social, financial, service, educational, employment, or other community benefits (Talbot, Tregilgas, and Harrison, 2002). Social enterprises are diverse. They include local community enterprises, social firms, mutual organisations such as co-operatives, and large-scale organisations operating nationally or internationally. There is no single legal model for social enterprise. What they have in common is a commitment to meeting the social and financial double bottom line, with some adding a third – environmental. While some social enterprises start off as businesses, most are in transition from their

beginnings as voluntary sector organisations, dependent largely on grants and volunteers, and working to increase traded income. They include companies limited by guarantee, industrial and provident societies, and companies limited by shares; some organisations are unincorporated and others are registered charities (Social Enterprise: a strategy for success<sup>1</sup>).

Concerning the role of social enterprises and international development some key findings are outlined (11 things we learned about social enterprise in international development<sup>2</sup>): The scale of social enterprises varies globally; Social enterprise is about impacts - positive impacts can be seen in a number of ways: in what a social enterprise produces or sells, for example, or by the way it does business; Social enterprise can help reach the grassroots - social and environmental enterprises are best positioned to understand what local problems are, and the best ways to solve them. They are also flexible and nimble in their approaches so their impact is long-lasting; Skills development and employment-generating enterprises are growing; Enterprise can benefit the poorest; More governments are supporting social enterprise; Reporting is essential - social enterprises should be held to the same standards as NGOs for impact measurement, and to the same standards as corporations in measuring their financial performance. With the right tools, the cost of doing this can be minimized; But expectations must be sensible - if social enterprises are to devote more time and resources to impact assessments, they won't be able to compete with the private sector; Global charities can help social enterprise get started - there are many areas that NGOs know well and for which they can give expert advice: impact measurement, community engagement and engagement with people on low incomes or with little political voice. They can also help with supply chains, producers and consumers; NGOs can also bridge risk gaps - it can be difficult for a new social enterprise to attract capital, be it impact investment or more general investment; But charities might have to become social enterprises in the future.

There are **three broad elements of social enterprise**. Taken as a whole, these elements help identify what is unique about social enterprise (Talbot, Tregilgas and Harrison, 2002): Social enterprises exist to create benefits for a community. Often they exist because of very particular local circumstances, such as the withdrawal of banking services, or more widely spread social issues, such as the lack of employment opportunities for young people; Social enterprise is built upon mutuality and self help. It is about

people creating opportunities for themselves and others. Social enterprises therefore have a fundamental focus on the community. In turn, the whole community has a stake in the enterprise. A successful social enterprise has broad benefits, including: creating wealth, creating or retaining jobs in the local area, and increasing people's skills and capacity for employment; The creation of wealth and opportunity for community benefit can only be done through sound commercial practices. Social enterprises are businesses. They need to be operated as sound businesses to provide the benefits which they are established for, and to be sustainable into the future.

Social entrepreneurship is identified at European Union (EU) as a key instrument for regional cohesion and overcoming the problems of poverty and social exclusion. As part of its policy to promote the social economy and social innovation, social entrepreneurship contribute to achieving the strategic goals set in 2020 (Social Business Initiative).

## 2. Facts and figures in selected European countries

The social and economic phenomenon 'social economy' is widespread and in evident expansion across the EU. However, this term, as well as the scientific concept linked to it, is not unambiguous across all EU countries – or even within a country in some cases – usually coexisting with other terms and similar concepts. Even assuming that national conditions and ideas associated with the term social economy differ markedly and may not be comparable, it is possible to divide countries into three groups depending on their level of recognition of the social economy concept (The Social economy in the European Union):

- *countries in which the concept of the social economy is widely accepted:* In Spain, France, Portugal, Belgium, Ireland and Greece, the concept of the social economy enjoys greatest recognition by public authorities and in the academic and scientific world, as well as in the social economy sector itself. The first two countries stand out: France is the birthplace of this concept, and Spain approved the first European national law on the social economy in 2011.
- *countries in which the concept of the social economy enjoys a moderate level of acceptance:* These include Italy, Cyprus, Denmark, Finland, Luxembourg, Sweden, Latvia, Malta, Poland, the United Kingdom, Bulgaria and Iceland. In these countries the concept of the social eco-

onomy coexists alongside other concepts, such as the non-profit sector, the voluntary sector and social enterprises. In the United Kingdom, the low level of awareness of the social economy contrasts with the government's policy of support for social enterprises.

- *countries where there is little or no recognition of the concept of the social economy:* The concept of the social economy is little known, emerging or unknown in the following countries: Austria, the Czech Republic, Estonia, Germany, Hungary, Lithuania, the Netherlands, Slovakia, Romania, Croatia and Slovenia, a group which mainly comprises Germanic countries and those which joined the EU during the last round of enlargement. The related terms nonprofit sector, voluntary sector and non-governmental organisation enjoy a relatively greater level of recognition.

In the Netherlands, Sweden, Finland and Poland the concept of social enterprises is widely accepted. In addition to the concepts social economy, non-profit sector, social enterprise and third sector, other widely accepted notions coexist in several EU countries. In countries such as the United Kingdom, Denmark, Malta and Slovenia, the concepts voluntary sector and non-governmental organisation, more closely related to the idea of non-profit organisations, appear to enjoy wide scientific, social and political recognition. In French-speaking European countries (France, the Walloon Region of Belgium and Luxembourg) the concepts solidarity economy, and social and solidarity economy are also recognised, while the idea of a *Gemeinwirtschaft* (general interest economy) is known in Germanic countries such as Germany and Austria. It is important to point out that in several countries certain components of the term social economy in its broadest sense are not recognised as integral parts of this sector, with emphasis instead on their specificity and separateness. This is the case of cooperatives in countries such as Germany, the United Kingdom, Latvia, and partly Portugal.

*The main conclusion* drawn by an investigation on the social economy in Europe (The Social economy in the European Union) is that the social economy in Europe is very important in both human and economic terms, providing paid employment to over 14.5 million people, or about 6.5% of the working population of the EU-27. These aggregates underline the fact that this is a reality which cannot and should not be ignored by society and its institutions. *The second* noteworthy conclusion is that, with certain



exceptions, the social economy is relatively small in the new EU Member States in comparison to the ‘older’ 15 Member States. Therefore, if the social economy is to develop its full potential in these countries it needs to reach at least the same level as in other countries in the EU. *The third conclusion* is that the social economy has increased more quickly than the population as a whole in 2002-03 and 2009-10, increasing from the 6% of the total European paid workforce to the 6.5%, and from 11 million jobs to 14.5 million jobs.

The social economy’s growth potential in an economic and social crisis has been frequently underlined. The social economy is not only a resilient model during crises. It keeps developing and growing while other economic sectors can scarcely get by. The key data show the following (Social Economy)’ (Table 1):

**Table 1:** Social economy in European countries

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- 10.3% of employment in France, i.e. 2.33 million employees
  - 11.8% of employment in Belgium, i.e. 367,664 employees
  - 2,215,175 employees in Spain
  - 7% of employment in Luxembourg, the percentage has doubled since 2000.
- 
- 8.3% = employment growth rate between 2009 and 2013 in Belgium
  - The Spanish social economy created 190,000 jobs between 2008 and 2014 and 29,000 enterprises
  - In Italy, the number of employees has increased by 39.4% over the past ten years and the social economy sector employs currently 2.2 million people.
- 
- In France, over 67% of the employees are women
  - In Belgium, 66% of the jobs are held by women
  - In Spain, 50% of the jobs are held by women
- 
- Focusing on France, the social economy is established in all sectors: it is the number one employer of the social sector (62% of jobs), sports and recreational activities (55% of jobs) and the second employer in the financial, banking and insurance activities (30% of jobs), 27% of jobs in arts and entertainment, 19% of jobs in education.
- 
- The EU market of mutual and co-operative insurance represents:
    - A market share of 29.8%
    - A revenue from premiums of €373.5 billion
    - Total assets amounting to €2.4 trillion
    - More than 450,000 employees
    - Some 390 million insured persons/members.
-

Successful social enterprises can play an important role in helping deliver on many of the Government's key policy objectives by (Social Enterprise: a strategy for success<sup>3</sup>): helping to drive up productivity and competitiveness; contributing to socially inclusive wealth creation; enabling individuals and communities to work towards regenerating their local neighbourhoods; showing new ways to deliver and reform public services; helping to develop an inclusive society and active citizenship.

### 3. Social enterprises in Bulgaria

A variety of social enterprises is identified in Bulgaria (Report – social enterprises in Bulgaria [BG: Doklad – sotsialni predpriyatiya v Balgariya]): Private commercial companies that hire people at risk and / or offer products or services for such people; Specialized enterprises for people with disabilities who employ these vulnerable groups; Non-governmental organizations that develop business within the statutory opportunity to do so or register companies for the development of such activity, providing jobs for people from vulnerable groups; Social enterprises to municipalities that employ people from risk groups (mostly of people with disabilities); Social enterprises in the form of public-private partnerships with municipalities; Day care centers for people with disabilities who are looking for business opportunities with the aim of socialization and adaptation to its clients; Social enterprise within a large industrial holding company established for vocational rehabilitation workers received the degree of injury while working at the plant.

This diversity can be perceived and conceptualized in different perspectives that could help understand the current situation in the country.

From the standpoint of the working definition, they can be organized into two main groups: Enterprises created as a result of business initiative and operating on a market basis (as we call them “entrepreneurial” type), or enterprises in which dominant is the social cause and profit in the background.

*Entrepreneurial type:* Specialized enterprises for people with disabilities - the most common type, sustainable enterprises created under the Integration of Persons with Disabilities. Private companies have started their own resources - several cases arising from authentic business idea. They turned out viable precisely because they do not rely on outside help. Municipal specialized enterprises for people with disabilities - this is an inter-

mediate type between single specialized enterprises and municipal social enterprises. They remain profit-oriented and actually work on a competitive basis, but in severe financial situations can rely on the support of the municipalities as important, and in some cases major customers.

*With a dominant social cause:* Municipal social enterprises (or public-private partnerships involving the municipality) - the difference with the upper type (local specialized companies) is that leading to them is a social cause (eg, improved living and social status of persons from vulnerable groups - most often people with disabilities). They have no right to separate business income from their activities are not sufficient to finance themselves, ie they are supported mainly by the municipal budget and interruption of funding would not be able to continue their activities. As of this type can be assigned and the only case of an undertaking in a big industrial giant that created it with the aim of vocational rehabilitation workers received the degree of injury while working at the plant. This specific is that the services of a social enterprise is valued, but in practice it can not offer them to external customers and generate revenues. Enterprises of non-profit organizations - several major NGOs have their own businesses that offer products on the market and the profit fund their basic social activities. Legally they can function as a separate business entities registered or in the possibility of independent economic activities of NGOs. Social services for vulnerable groups seeking further or sustained funding through entrepreneurship, along with employment and socialization - mostly day centers for people with disabilities who work for the inclusion of their clients through their involvement in various activities - most often produce cards, 'martenitsa', souvenirs, sculptures and more.

In terms of business objectives, they are clearly expressed in entrepreneurs and present only an abstract in companies with leading social cause.

Other applicable typology is based on the form of assistance to vulnerable groups. From this perspective, one can distinguish four basic groups of enterprises. Enterprises that create employment / engage people from vulnerable groups to participate in the production process / provision of services, ie they are not passive recipients - social enterprises in Bulgaria are concentrated primarily in this group, which is largely a result of the proliferation of specialized enterprises for people with disabilities; Enterprises that offer a standard product / service, but social influence - such as social assistants for sick people, even in the Roma neighborhood and

others. This group is less common than the first; Innovative products themselves are related to social assistance or revolutionary social products - a classic example are the computers for the poor in India, an example of such products in Bulgaria are devices to help drive people with disabilities, imported and installed of social enterprise. Enterprises that offer free products / services or support financially vulnerable groups - the first historically established form of assistance, this possibility still exists hypothetically. Currently, this form of assistance is typical rather for border areas of social entrepreneurship - corporate social responsibility and charity.

Although the companies of the first group dominate, it should be noted that in some cases there is a combination of more than one form of the support described above. This occurs primarily in new business from an entrepreneurial type.

*From the viewpoint of the development phase:* Social enterprises which are still at the “conceptual design” that need funding and support; Social enterprises which are at the beginning of its development; Social enterprises in the growth phase; Established, stable functioning social enterprises; Completed projects in pilot phase that concluded and established social enterprises are in the process of completion or are no longer functioning.

Due to the weak development of its subject, the statistics for social enterprises in the country is not well developed. Best data is in terms of specialized enterprises for people with disabilities. Overall the society does not create sufficient and adequate opportunities for social inclusion of vulnerable groups (Report – social enterprises in Bulgaria [BG: Doklad – sotsialni predpriyatiya v Balgariya]<sup>1</sup>). There is lack of understanding and appropriate responses to the disadvantaged. The activities of social enterprises in Bulgaria are usually not particularly attractive to business areas due to lower earnings and slower return on investment. The most common area of activity of social enterprises in Bulgaria are the services most often social and educational. Production and trade are less developed. Businesses that deal with production, clothes, food (bread, honey), souvenirs, postcards, carpentry goods, works of applied art and more.

According to the summary data for 2012 of the National Statistical Institute (NSI) 4872 enterprises have identified themselves as “social”. 2717 of them are registered as commercial companies and cooperatives. Social enterprises as commercial companies / cooperatives have generated a total of 3,597,289 lev income and made 3,419,789 lev operating expenses. Economic areas where there

are most social enterprises - companies and cooperatives are trade and repair of motor vehicles and motorcycles (964) and manufacturing (395). 2155 by those which define themselves as social enterprises are registered as NGOs with only 253 of them have generated profit from their business.

In 2013, the number of those which define themselves as social enterprises is smaller - 3612. Of these, 2046 are registered as commercial companies and cooperatives. Areas of economic activity of social enterprises - companies/cooperatives remain unchanged. 1381 social enterprises - companies/cooperatives gain. 1566 of self-identified social enterprises are registered as NGOs with only 197 of them have generated profit by business (totaling 22,116 lev). These same NGOs have generated revenues from non-profit activities totaling 179,675 lev.

According to the Agency for Persons with Disabilities and the National Association of Employers of People with Disabilities at the end of 2012 in the register of APD are included 131 specialized enterprises for people with disabilities. Of these, 67 are SMEs and 64 - microenterprises. The total number of employees in these amounted to about 1,200 people, 30% of them are people with disabilities. Only 12% of the total of 465 000 persons with disabilities in the country work (according to the National Association of Employers of People with Disabilities). In August 2015 in the register of the Agency for Persons with Disabilities there are 281 registered specialized enterprises and cooperatives of people with disabilities. They employ 3364 people with disabilities (i. e. people who have LEDC to % of disability).

Two of the schemes of the OP "Human Resources Development" 2007-2013 were aimed at social enterprises: "Social entrepreneurship - promoting and supporting social enterprises / Pilot phase /" and "New Opportunities". They provided support to 77 new enterprises in the social economy and 87 existing ones. As of 09.30.2013, 3681 persons have begun work in the social economy under the programme.

NSI data (National statistical institute) for 2012 and 2013 show that the number of companies identified themselves as social enterprises decreased. It should be borne in mind that taking into account the activity for 2012 NSI for the first time includes a question about whether respondents identify themselves as social enterprise, without specifying the guiding criteria for self-determination. For reporting purposes in 2013 were introduced guiding criteria. Next, it must be recognized that in 2013 completed schemes of OP "HRD" aimed at supporting social enterprises, and a study

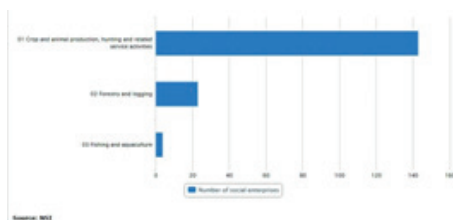
in the summer of 2014 shows that the majority of funded enterprises no longer operate (Encouragement of social enterprises in Bulgaria – ROAD MAP (2015-2020) [BG:Nasarchavane i razvitie na sotsialnite predpriyatya v Bulgariya - PATNA KARTA (2015 – 2020)]). This is a clear indicator that the presence only of project financing is not a good way to achieve financial sustainability of social enterprises, as well as the need for such programs to strengthen requirements to the viability of social enterprises.

The data also show that social enterprises created in the form of commercial companies and cooperatives are more like a number of NGOs. The reasons may be sought in the fact that employment programs and support agency for people with disabilities, directly related to the development of social enterprises, are mainly aimed at companies and cooperatives. Next, the lack of affordable programs for NGOs to develop capacities and skills in business planning and management also affect the numbers. According to NSI data from the statistical survey of social enterprises, self-identified as social in 2012 for the country are 4872, the largest share of enterprises in Sofia, and the smallest in Kardzhali.

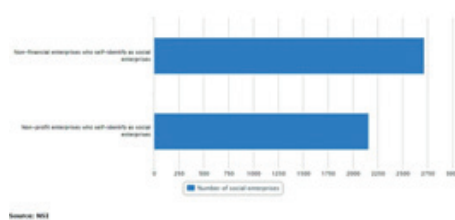
Ministry of Labour and Social Policy and its partners National Statistics Institute, the Central Cooperative Union and the Social Assistance Agency for 14 months realized project “Creation of a national database of MLSP for social enterprises in Bulgaria” (National data base of social enterprises, Ministry of labour and social policy of the Republic of Bulgaria). The project includes technology for the entry and processing of information for social enterprises by structured forms. The data from the forms are no longer in the section “Social enterprises” and “Indicators for social enterprises”. Survey of social enterprises in Bulgaria started in 2013 and has an annual periodicity. The research is all non-financial corporations and non-profit organizations in the country that have developed activities during the reporting year. The main source of information are the annual accounts of non-financial enterprises, compiling and compiling balance sheet and annual report of the non-profit enterprises. The main purpose of the statistical survey of social enterprises in Bulgaria is to identify enterprises in the social economy and to provide information on certain indicators of social enterprises in the country. Below are examples of references presented by the National Database of MLSP for social enterprises in Bulgaria - NSI, 2012 (Fig. 1 – 5). The database provides even more opportunities for producing information in tabular and graphical form.



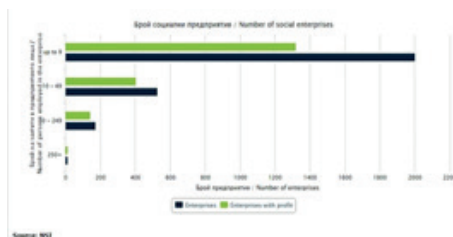
**Figure 1:** Number of social enterprises by region



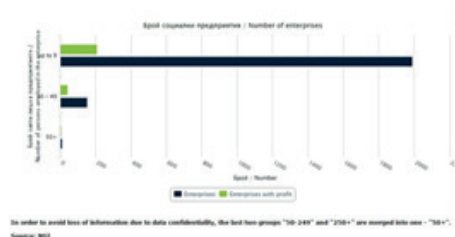
**Figure 2:** Number of social enterprises by main economic activity (NACE rev.2)



**Figure 3:** Number of social enterprises by legal form



**Figure 4:** Non-financial enterprises, which identified themselves as social, by number of employees



**Figure 5:** Not for profit enterprises, which identified themselves as social, by number of employees

## **Conclusion**

The practice of member states of the European Union with a developed social economy shows that it should be given a legal definition of the social enterprise in which preponderance to be no regulation in what form it will be organized as a subject of law but on what goals it sets and what effects are pursued. The leading role in this process should be given to a clear identification of the social benefit of the activities of the social enterprise with specific dimensions of lasting social impact to persons with disabilities. At present in the Bulgarian legislation there is no a legal act that gives the legal regulation of the activities of the social enterprise or social entrepreneurship. There is a fragmented legal regulation of individual sectors (social service providers, specialized enterprises for people with disabilities), where subjects engaged in activities are covered by social enterprises, but this approach is rather negative effect on the development of a coherent state policy to support the social economy and social enterprises, which ultimately reflects on their sustainability and efficiency. Regardless of the fact that the Bulgarian legislation has no legal definition of the term “social enterprise” the studies show that in the country there are active social enterprises. As the main field of activity of these companies highlights are in the different types of public social services, health professionals and education. Through social enterprises entities with nonprofit goals manage to achieve a particular social effect on individuals from vulnerable groups to improve their quality of life and overcoming social isolation. In this regard, the activities of social enterprises can be defined as critical in helping the state policy on social inclusion of vulnerable groups. Moreover, social enterprises have the capacity to become one of the most reliable partners of the central and/or local authorities to tackle the social sphere and to promote inclusion into society of persons of different vulnerable groups. However, in order to stimulate this partnership it is necessary on the basis of the existing legislative framework, which outlines the legal framework for the activities of social enterprises, to develop changes aimed at creating a more favorable economic environment in which to social enterprises operate. Given that social enterprises are essentially a business carried on by a legal non-profit entity, the tax laws should provide appropriate relief, as well as to create more opportunities for financing activities carried out by social enterprises with funds from budget, municipal budget or various funds.



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Ivan Grozdanov Ivanov

***STATUS OF PROPHYLACTICS AND REHABILITATION IN THE SYSTEM OF NATIONAL SOCIAL SECURITY INSTITUTE/ NSSI/, INSTITUTIONAL INTERACTION WITH THE CORRESPONDING INSTITUTIONS***

**Summary:** Social security is a relatively autonomous sphere of human activity, which historically has its particularities and specifics of differentiation. It is the most publicly organized form of social protection of the population aimed at compensating for the loss of income due to a state of incapacity resulting from the occurrence of specific risks. The emergence and continuous evolutionary development of social security is a form of synthesis of social relations that have been expressed in the diversity of purposeful human activity and descriptive theoretical models.

The implementation of preventive and rehabilitation activities in the NSSI system is related to improving the general health status of the population and improving the quality of life. An important component of the system for prevention and rehabilitation is the establishments that offer these services.

**Key words:** prevention and rehabilitation, incapacity for work, social security

**Introduction:** Living in a world with constant demand for stability, it is inevitable to think and analyze social security on a global and national scale. The social security system that provides this opportunity in our country consists of a number of components on which we will focus in the current work to varying degrees.

Social security is a relatively autonomous sphere of human activity that historically has its own peculiarities and specifics of differentiation. It is the most publicly organized form of social protection of the population aimed at compensating the loss of income due to a state of incapacity as a result of the manifestation of specific risks. The emergence and continual evolutionary development of social security is a form of synthesis of social relations that have been expressed in the diversity of purposeful human activity and the descriptive theoretical models.

In the interpretation of this huge “entity,” there is a number of disputes that arise from different viewpoints of research, based on theory, legislation, organization and concrete practices. There are many principles and concepts that make up the backbone of theory in the vast field of social security. Building on the international example, our country strives to build a sustainable structure in response to modern challenges and reforms in the field. The insurance system needs coherent, complex actions that link the improvement and effective control of the benefits provided with risk prevention. This naturally draws attention to prevention and rehabilitation activities, and determines the topicality of the problems of their organization in the modern social security system.

The implementation of preventive and rehabilitation activities in the National Social Security Institute (NSSI) system is related to improving the general health status of the population and improving the quality of life. An important component of system activity in this direction are the establishments that offer the relevant services. Equally important are the role of the NSSI in determining the conditions, procedures and people who can benefit from these services and the specific activities carried out in the establishments where the citizens are accommodated.

In the sphere of prevention and rehabilitation many persons with different functions are involved - doctors and other medical specialists, personnel from all levels in the structure of the National Social Security Institute, other people performing their functions directly during their stay for prophylactics and rehabilitation. The cycle of performance of the overall

activity is closed by the changes in the health status of the persons benefiting from the services.

The aim of the present report is to identify the problems and to outline the basic parameters of an organizational model for the development of the activities of prevention and rehabilitation in the public social security system of NSSI.

The following **tasks** are required:

1. To draw on the specifics of social security;
2. To outline the essential characteristics of prevention and rehabilitation as activities focussed on maintaining the desired health status of the population;
3. Investigate the possibilities of integration of prevention and rehabilitation into the social insurance activity, taking into account the specifics of the insurance risks and the branches of the social insurance.

The **object** of the survey is the state and the problems of the organization in the activities of prevention and rehabilitation in the system of NSSI.

The **subject** of the study is the manifestation of the activities of prevention and rehabilitation in the public social security system of Bulgaria, with the resulting relations and interdependencies. An attempt has been made to substantiate the thesis that prevention and rehabilitation activities are an essential element of the social security system in our country with significant capacity for successful integration of prevention and the overcoming of the consequences of risk as an expression of the proactive approach in the management of social security activities.

**The year** A sociological survey was conducted on the territory of the Northwest Region, focusing on four establishments approved for contractors for prevention and rehabilitation for the year 2015 and located in the territory of Northwest Bulgaria. In these establishments there are rehabilitation centers, including: water treatment, healing baths, tangentor, jacuzzi, pearl baths, sauna, swimming pools, physiotherapy, kinesotherapy, health packages for prevention and rehabilitation, etc.

The opinion of specialists offering these services, as well as patients' attitudes, has been studied. The information is collected, analyzed, processed and presented through a personal selection, based on regulations, statistical information and official records of the monitored establishments.

**Results and discussion:** The Prevention, Rehabilitation and Recreation Program has been in place for 15 years. It finances the rehabilitation

activities of people with chronic illnesses or disability. Every year, there is an interest in the prophylactic program, as it creates opportunities for recreation, prevention and treatment.

Prevention is a collection of medical and non-medical events that society is undertaking to achieve better health and quality of life by isolating risk factors, preventing certain illness and reducing their consequences (chronicity or permanent disability) and premature deaths. Debt of society and social security is public health, development of appropriate practical approaches and methods to address these unfavorable factors for prevention the development of diseases. Improving practical approaches and methods is based on the concept of taking action based on the study of preventable events through risk and risk approach.

Events that would not occur if there is no strong exposure to a factor or gaps in standard health interventions or curative care are prevented. Risk assessment, its careful definition, and the tracking of its impact on a given health phenomenon is known as a risk-based approach targeting a particular population with common risk characteristics. Among these, appropriate health interventions are needed to reduce mortality or improve quality of life. The main models for targeted health activities are *promotion* and *prophylaxis* differentiated on the subject of impact - healthy people and those at risk.

The exhibition aims to outline the real situation related to health care in the context of the right to rehabilitation and prevention in the system of NSSI. Also analyze the institutional structure of the medical and physical medicine system in the specialized hospitals; to identify problems and their significance; to highlight the reasons that affect access to rehabilitation; to present good and negative practices; to give voice to people's opinion; to seek answers and solutions, and to make recommendations to competent institutions based on human rights standards and principles. The report brings to the attention of the public, the legislature and the executive power issues and trends that require regulatory and managerial decisions.

The National Social Security Institute starts the program of prevention and rehabilitation at the beginning of each year. The funds earmarked for its implementation in 2013 amounted to 15,362,329 leva, the NSSI reported. It was foreseen benefits for the prevention and rehabilitation of about 39,400 people to be provided within this amount of cash. The duration of prevention and rehabilitation of an eligible person is ten days, the NSSI fully covers the costs for accommodation, partial assistance for food /

5 leva for each day of stay /, as well as four major diagnostic and therapeutic procedures daily.

Everyone fit to condition of the programme is eligible to receive money grant. It is required to be insured for general illness, maternity and / or work-related accidents and occupational disease. Social security contributions must be paid or payable for a period of six consecutive calendar months preceding the month in which prophylaxis and rehabilitation take place. In addition, the disease must be diagnostically specified, for which the physician has identified a need for rehabilitation at the time.

- ✓ provided for general illness, maternity and / or occupational accident and occupational disease;
- ✓ receiving a personal disability pension if they have not reached the age under Art. 68, para. 1 of the Social Insurance Code, the invalidity of the expert decision of the Territorial Expert Medical Commission, respectively of the National Expert Medical Commission, is not ensured.

Organizational decisions or the way of presentation of the benefits for prevention and rehabilitation in the system of NSSI: The cash benefits for prevention and rehabilitation shall be spent according to the conditions and the order established by Regulation No. 1 of 2007 on utilization and payment of the cash benefits for prevention and rehabilitation and supplementation (State Gazette, N 14, year 2012). The National Social Security Institute through its territorial units finances and controls the prevention and rehabilitation activities for the following contingent of citizens:

The persons referred to in point 1 shall be entitled to prophylactic and rehabilitation allowances if they have been paid or pay contributions for a period of six consecutive calendar months preceding the one during which prophylaxis and rehabilitation are carried out. In the period of six calendar months the time is included:

- ✓ paid and unpaid child-care leave;
- ✓ paid and unpaid leave for temporary incapacity for work and for leave during pregnancy and childbirth;
- ✓ unpaid leave within 30 working days in one calendar year.

During this period, self-insured persons who are insured for general sickness and maternity have received cash benefits for temporary incapacity, pregnancy and childbirth, childbirth as well as in periods of temporary incapacity, pregnancy and childbirth, raising a child through which they were not entitled to compensation.

The requirement for contributions paid or payable relates to six consecutive calendar months, except for persons with a disability resulting from an accident at work or an occupational disease. People insured solely for work injury and occupational disease are entitled to cash benefits for prevention and rehabilitation only in the case of the same events

The age for acquiring the right to a retirement pension according to Art. 68 of the Social Security Code for 2013 is 60 years and 8 months for women and 63 years and 8 months for men. Cash benefits for each eligible person include:

- ✓ the funds for no more than a total of 4 basic diagnostic and therapeutic procedures daily (including reviews and studies) at prices approved by the Supervisory Board of NSSI;
- ✓ the means of accommodation at a price approved by the Supervisory Board of the NSSI, without additional payment by the entitled persons;
- ✓ partial meal allowance of BGN 5.00 per meal. For the day of entry and the day of leaving, the National Social Security Institute pays a total of BGN 5.00 for partial meals.

Used right for receiving cash benefits for prevention and rehabilitation is once in one calendar year for 10 days stay. Reservations for the implementation of the prophylactic and rehabilitation activities (establishments) are made by the persons themselves. The National Social Security Institute is not responsible for any problems associated with them. Before making reservations, it is necessary for persons to inform the territorial units of the National Social Security Institute about:

- ✓ the conditions and procedure for using the right to cash support for prevention and rehabilitation;
- ✓ diseases and contraindications for treatment of prophylactic and rehabilitation workers.

In addition, contractors of the prevention and rehabilitation activities inform about the amount that is paid for one meal. The National Social Security Institute has no bearing on the amount of the payment for the food.

Persons with diseases contraindicated for treatment are not accepted by the respective contractors of the prophylactic and rehabilitation activities. Everyone is obliged to observe the rehabilitation period stated in the certificate as well as to use the three components of the money help - medical procedures, overnight stays and partial cash allowance. If these requirements are not met, the costs incurred shall be paid by the person.



**Documents for use of monetary aid for prevention and rehabilitation:** The territorial units of NSSI issue certificates for use of monetary aid for prevention and rehabilitation only to persons with reservation for entering the establishments. The following documents are required:

- **Medical direction by a personal or a medical doctor:** The right to cash benefits for prevention and rehabilitation is used at the discretion of the treating physician for the need of prophylactics and rehabilitation, which is reflected in the medical field (B1.M3 N119a98). The medical direction is issued by the treating physician in two copies, documenting the disease for which prophylaxis and rehabilitation is necessary, the accompanying diseases, if any, the medical motives for the rehabilitation, as well as the relevant medical examinations. The medical direction must be issued not earlier than 30 calendar days before the date of entry to the respective contractor for the prophylactic and rehabilitation activities.
- **Document in a form certifying the person's security rights**
- **Personal ambulatory card and / or medical documentation** certifying the current and past state of health of the person - epicrisses, examinations, photographs, electrocardiograms and other documents, as appropriate. Individuals should submit all medical documentation that demonstrates the presence of the disease reflected in the medical direction as shown for secondary prevention and rehabilitation.
- **Expert decision of the Territorial Expert Medical Commission,** respectively of the National Expert Medical Commission, as well as a declaration that they are not insured - for persons with permanently reduced working capacity 50 and more than 50%.
- **Disposition for accepting the accident for labor** - for a person who has suffered an accident at work.
- **Expert decision on the recognition of occupational (professional) disease** - in people with occupational disease.

The described documents shall be submitted to the territorial unit of the National Social Security Institute at a permanent or present address within 10 working days before the date of entry to the contractors of the prophylactic and rehabilitation activities.

Upon receipt of the prophylactic and rehabilitation certificates, the persons insured for general illness, maternity and / or accidents at work and occupational disease shall complete a declaration in a form. They state that,

upon termination of the employment contract or their insurance at the date of entry to the contractor, the prophylactic and rehabilitation activities will not benefit from the rights granted to them by the certificate. The form of the declaration is provided by the officials of the respective territorial unit.

A certificate is not issued to persons with healthy contraindications for prophylaxis and rehabilitation. Also, they are not accepted by the respective contractors of the prophylactic and rehabilitation activities.

Every person undertakes to observe the rehabilitation period stated in the certificate, using all three components of the medical assistance - medical procedures, overnight stays and partial cash support. If these requirements are not met, the costs incurred shall be borne by the person.

**Financial sources of money for prevention and rehabilitation.** The source of funds for cash benefits in prevention and rehabilitation is the consolidated state budget of State Social Insurance (SSI). With the adoption of the Law on the budget of the SSI, each year in the part of the expenditures under the activity "Social benefits and compensations", the specific amount of the cash benefits for prevention and rehabilitation, allocated by the individual funds, is determined. The provision of the law regulates the spending of the cash benefits for prevention and rehabilitation according to a procedure determined by an instruction of the Supervisory Board of the National Social Security Institute, promulgated in the State Gazette.

The Social Security Code stipulates that persons entitled to all social risks or to accidents at work and occupational disease are entitled to cash benefits for prevention and rehabilitation. The funds for this activity are provided through the funds: Pensions, Labor Accident and Occupational Disease and General Disease and Maternity.

Instruction No. 1 of NSSI on the conditions and procedure for spending the funds from the SSI budget, defined as cash benefits for prevention and rehabilitation:

The instruction is structured into three sections:

- The purpose of prevention and rehabilitation is regulated: reducing the cost of cash benefits and disability pensions from SSI through secondary prevention and rehabilitation of recidivism infrequent and long-term ill patients and patients with chronic illnesses as well as retired persons due to disability;
- The rightful persons, the conditions and the procedure for spending the cash benefits for prevention and rehabilitation are defined broadly, inc-

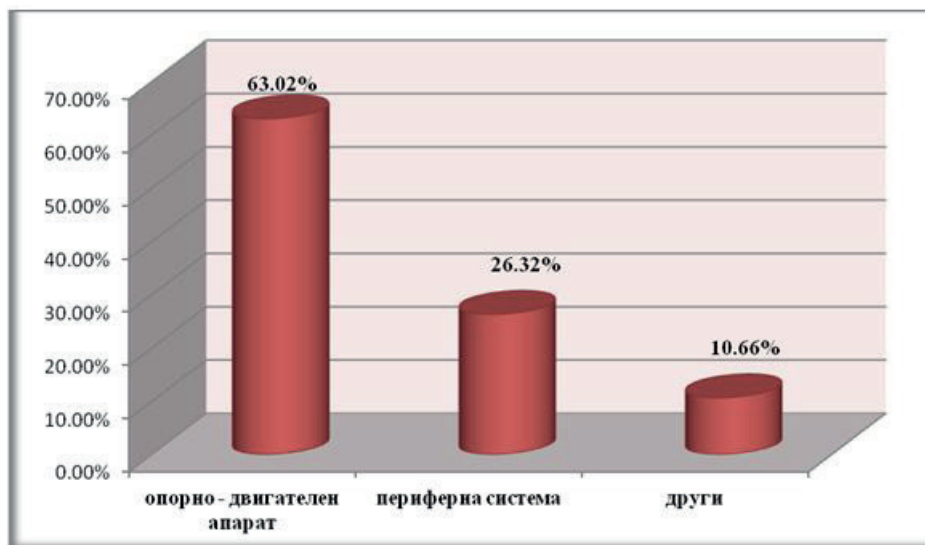
- cluding the necessary documents for accommodation in the establishments, the order for booking, the prescription and the implementation of the medical services, the invoicing of the service, etc .;
- The terms and organization of the competition with the legal bodies providing the prophylactic and rehabilitation services and the making of the contracts with them are provided.

**The structure, the organization, the order of activities and the functions of the NSSI** are regulated by the Regulations for the organization and activity of the NSSI. The functions related to activities in the NSSI Head Office are carried out by the Department of Prevention, Rehabilitation and Expertise, subordinate to the Insurance and Short-term Payments Directorate, involved in the preparation, organization and holding of the competitions for the selection of legal entities providing the service prevention and rehabilitation, and also performs methodological, organizational, control and coordination functions related to the implementation of the activity.

For more effective interaction and coordination, in connection with written correspondence, standardized Letterheads, Letters, Protocols and other specific documents are used. The internal normative documents are approved by the NSSI manager and the chief directors and the directors who issue orders for the structure and activity of the units they manage in accordance with the normative framework and the competences granted to them.

Issuing certificates accommodation for eligible persons in Territorial Divisions (TD) of the Institute is carried out by officials on the ground the Director of the division order and control of activity on prevention and rehabilitation is carried out by experts ensuring that make up expertise in performance. Chartered accountants, financial controllers and other officials are also involved. Because they do not only perform functions related to prevention and rehabilitation, their exact number can not be taken into account. In some cases, issue of certificates to right holders and subsequent methodological and control-audit activities are carried out by the same officials. Additional action is then needed to prevent the risk of an interests conflict.

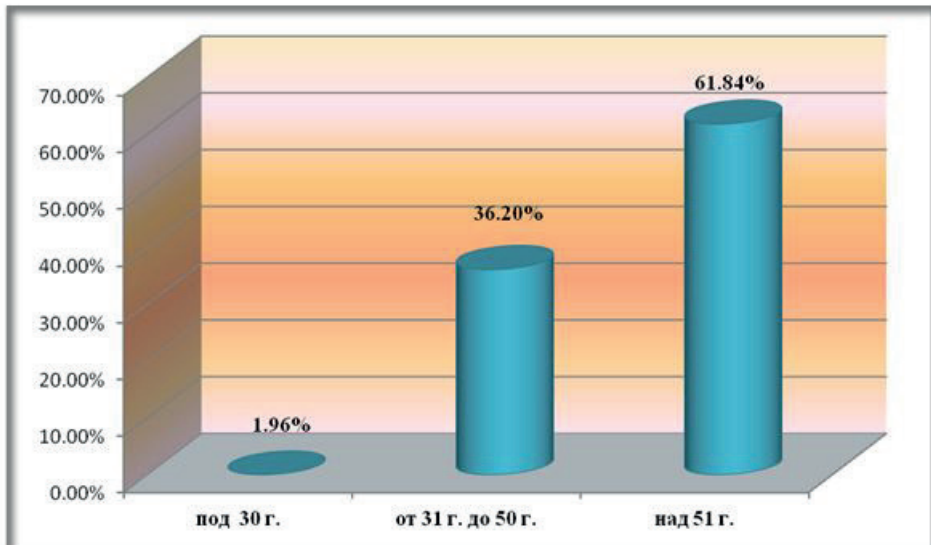
**Statistical information on funds, cash benefits for prevention and rehabilitation:** According to statistical data, 40 491 persons have benefited from the opportunity to participate in the program for prevention and rehabilitation of the National Social Security Institute in 2012.



**Fig. 1.** The most common diseases of the people who have carried out prophylactics and rehabilitation

The total amount of the expenditures for cash benefits for prevention and rehabilitation under the budget of the SSI for 2012 amounts to BGN 15 766 515. This is shown in the data from the annual analysis of the implementation of this activity last year. The people who have carried out prophylaxis and rehabilitation for diseases of the locomotor system represent the greatest share - 63.02%. Next come the people who have problems with the peripheral nervous system - 26.32%. Another 2.63% have received rehabilitation of the central nervous system (See Fig. 1).

It is important for us to determine the age of the participants in the program.



**Fig. 2.** Age of participants in Prophylaxis

The analysis also shows that 61.84% of participants in the program are over 51 years of age, which corresponds to the higher incidence rate among this age group. At second place are the persons from 31 to 50 years old - 36.20%. The relative share of people under the age of 30 is not significant - 1.96% (see Figure 2).

The data show that 62.82% of the beneficiaries of the prophylactic and rehabilitation benefit are women. Persons with 50 and over 50 per cent permanently reduced working capacity, who have not reached the age of Art. 68, para. 1 of the Social Insurance Code and are not insured. According to statistics, 1350 people took advantage of this opportunity in 2012. In 99.81% of all persons, the rehabilitation resulted in improvement of their health status.

Planning indicators for measuring the performance of preventive and rehabilitation activities with an internal act of the manager are not defined, the analysis and evaluation of the results are performed on the basis of the indicators for which systematized information is collected and on which the NSSI takes into account this activity. The total amount of prevention and rehabilitation funds is the main value indicator for the activity.

**Table 1.** Indicators for reporting on prevention and rehabilitation

1. Funds spent on th. Funds spent on the Social Security Funds
2. Ratio between the amount of money spent on medical services, medic meals and overnight stays
3. Average cost per person
4. Number of issued certificates and number of persons passed
5. Average number of days per person and total number of paid days
6. Number of persons who have passed illness by type
7. Rate of increase in the amount of funds compared to the number of persons passing through

The funds spent under the prophylactic and rehabilitation program are distributed among the Funds «General Disease and Maternity», «Pensions», «Labor Accident and Occupational Disease». Analysis department at NSSI takes into account the results of the activities of prevention and rehabilitation. Indicators on the number of certificates issued, the number and value of paid and unpaid invoices, the expended funds for medical services, overnight stays and partial cash allowance, total and by funds are analyzed and analyzed. It also monitors the average cost of a person, as well as the relative share of service users by type of illness. Excerpt of issued certificates and disbursements related to prophylactics and rehabilitation by years in District Social Insurance Department ( DSID) - Vratsa:

**Table 2.** Issued certificates and disbursements related to prophylaxis and rehabilitation by years in DSID – Vratsa

Issued certificates	Number	Amouts paid for procedures in thousand BGN	Year
DSID - Vratsa	1153	943	2009
DSID - Vratsa	751	582	2010
DSID - Vratsa	917	711	2011
DSID - Vratsa	971	748	2012

**Implementation organization of prevention and rehabilitation contracts:**

The preventive and rehabilitation activities as well as the financial relations between the legal entities and the NSSI regulated in the contracts are mainly carried out during the methodical inspections and financial

audits carried out by the Regional offices of NSSI. The organization for the implementation of the contracts is carried out by the Department of Prevention, Rehabilitation and Expertise. Through its participation in the elaboration of the contracts, providing methodological assistance to the legal entities that have concluded prophylactic and rehabilitation contracts, analyzes of the results of the activities of prevention and rehabilitation, the department contributes to the improvement of the overall control environment for the implementation of the activity.

On the basis of the forecast analyzes and calculations of the maximum number of certificates that can be financed with the funds provided for in the budget, it is necessary to suspend the issuance of certificates for entitlements of the Regional offices of NSSI, with the legal entities terminating their contracts. The National Social Security Institute concluded contracts with 15 legal entities for a total of 48 contractors of the prophylactic and rehabilitation activities, presenting some of them.

- “Prevention, Rehabilitation and Recreation” EAD ( Sole Joint Stock Company ), Sofia: a total of 18, including hotels, balneological sanatorium, villas and holiday homes.
- “Specialized Hospitals for Rehabilitation - National Complex” EAD ( Sole Joint Stock Company ), Sofia: 13 subsidiaries throughout the country.
- To the Military Medical Academy, Sofia: 3 hospitals for rehabilitation, long-term treatment and rehabilitation.
- At the Medical Institute - Ministry of Interior Affairs, Sofia: 3 hospitals for rehabilitation, long-term treatment and rehabilitation.
- Specialized hospitals for rehabilitation - 15 for the whole country.

**Conclusions and recommendations:** A new style of management thinking is needed, with the role of prevention and rehabilitation providing the opportunity for modern therapy, forecasting and management decisions in a planned period. Weaknesses in the organization of prevention and rehabilitation should be reported monthly to improve service. The manner in which the diagnostic and therapeutic procedures are assigned and carried out should be changed and their realization is necessary to be certified not only by the medical procedure cards, but also electronic ones. During the procedures, there should be free consultations for the disease to be treated at the sanatorium.

In addition, there is a need to establish a quality reporting system for treatment procedures, as only quantitative reporting is currently under way. Appointed Program Entities should fully meet the conditions. Preventive control by the Territorial Units of the National Social Security Institute is to be planned in order to cope with the problems that have arisen and to create new opportunities for their solution.

**Conclusion:** Social security is not self-fulfilling and can not be considered outside the context of the social policy pursued by the state, as it is a constituent element. Prophylaxis and rehabilitation are part of a country's social policy, defined in general terms as the political line to be followed in solving problems in the social sphere, mainly related to the regulation of social problems. Positive prophylaxis leads to the reduction and prevention of a number of diseases through health promotion activities. From a practical point of view, social policy is a set of activities that are subject to a certain approach and adopted a way of regulation by the government to protect society, individual groups and every citizen against the consequences of social risks. Social security is the implementation of socio-economic measures by the state related to the provision of citizens in temporary disability and other cases.

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**Velislava NIKOLAEVA<sup>1</sup>**

## ***STRATEGIC MANAGEMENT AND COACHING – LIMITS OF APPLICABILITY***

**Abstract:** This report attempts to systemize the key features of strategic management as a process and, on this basis, to identify opportunities for integrating coaching as management tools. Strategic management is a basic prerequisite for the prosperity of the business organization. The defended author's position is that strategic management is a leading factor in achieving long-term and sustainable development that requires not only good knowledge of the nature of strategic management but also the ability to select and apply appropriate tools in realizing its process. This justifies the necessity not only of the knowledge of the nature and limits of the applicability of the strategic management tools but also of the continuous search for new methods and approaches that can successfully supplement it and enhance the quality of the strategic decisions taken regarding the strategic behavior of the business organization. It is the coaching that is being used more and more successfully to improve the suitability of the staff, to support the decision-making processes and to increase the overall and individual performance of the working process. This justifies the argumentation that coaching can successfully supplement the strategic management tools and apply it to the strategic management process.

**Keywords:** strategic management, coaching, coaching process, strategic process.

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## **1. Introduction**

In recent years, coaching has become increasingly popular, and the limits of its application to business organization management are increasing. This circumstance is used to justify the choice of the research problem - the established need to assess and critically analyze the possibility for coaching to be used as part of the strategic management tools.

The purpose of this paper is to observe the scientific discussion on the essence and key features of strategic management as a process, to identify and synthesize the specifics of coaching and to define the limits of its applicability in the process of strategic management.

The author's thesis is that coaching can be applied to strategic management in business organizations.

## **2. Strategic management as a process**

Strategic governance is, by its very nature, part of the general management and means of achieving the company's goals and mission. It is meant to provide adaptability to the environment and its effective implementation is a prerequisite for the prospective development of the business organization.

In the present study, the following understanding of the essence of strategic management is adopted:

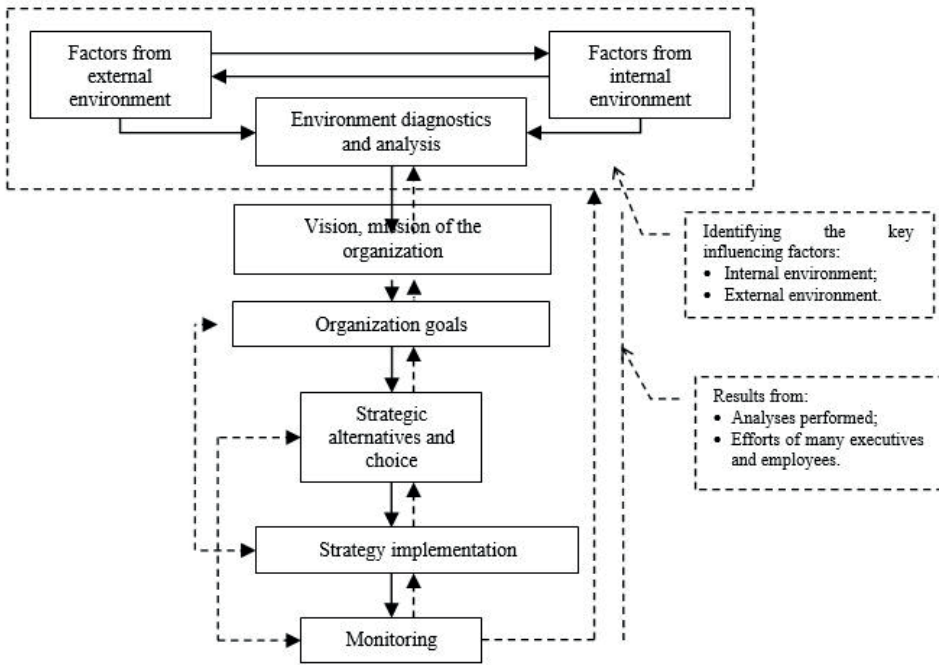
- It is an appropriate tool for the long-term development of the business organization.
- It is a complex, integrated, and dynamic process that consists of sub-processes.
- It assumes decision-making on the formulation, selection, implementation, implementation, control and evaluation of the strategy.

To sum up, strategic management is a cyclical process that aims to define long-term development policy and implies formulating, implementing, and evaluating the strategy. Stages in the strategic management process represent a dynamic set of interrelated management processes (Figure 1):

- Environmental analysis;
- Defining the mission and objectives;
- Choice of strategy;
- Implementation of the strategy;
- Assessment and control of the implementation.

The management of these processes is mediated by the application of different methods and approaches.

Strategic management as a dynamic and integrated process is presented in Figure 1.



**Figure 1.** Dynamic model of strategic management. Adapted by: Ана-  
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The present work, the following definitions related to strategic management are also adapted:

- Strategic planning as part of strategic management is a process that involves developing, analyzing and evaluating the company mission, analyzing the environment, developing strategic alternatives, strategic choices, implementation and control of the implemented strategy.
- Strategic thinking can be presented as a tool for solving problems in different situations, which directly or indirectly generates beneficial ef-

fects for the organization. (ИВАНОВ, 2014) Adopting such an approach to define the essence of strategic thinking allows for the formation of the following statement - strategic thinking is part of strategic management, it is an inherent feature of managers who implement strategic management and the prerequisite for strategic success.

For the purposes of the present development, the introduction of these working definitions is stated for:

- The need to clearly state the importance of the strategic planning process in the strategic management process. Very often, strategic planning is identified with strategic management. Such a claim is wrong, because strategic planning is part of the strategic management process. In the process of strategic planning itself, according to the author of this report, coaching can also be applied.
- Strategic thinking is directly related to strategic success. Managers who do not have strategic thinking, do not think in perspective about the organization's development, they are not creative and flexible in their work, and are less successful than those who have strategic thinking. In this respect, the orientation of managers towards the apprehension and use of coaching in their management activity can be defined as a manifestation of their tendency towards strategic thinking because of the perception of coaching as a factor that can help achieve strategic success through the benefits it generates.

The challenges of the external environment to the strategic management of the business organization also require a change in the behavior and thinking of managers.

In their book „Chaotic. Management and Marketing in the Age of Turbulence”, Kotler (КОТЛЪР) and Caslion (КАСЛИОН) (2009) bring out new key behaviors that managers need to master to be successful. According to them:

- The senior management of the organization must be able to eliminate the filters through which the information passes before it reaches it. This reduces the ability to manipulate, misrepresent or interpret the information received.
- To increase the efficiency of management, managers should actively participate and realize the change in the environment rather than understand it from different internal and external sources. This actually is a kind of continuation of the idea set out in the previous behavioral model.

- As the environment changes, managers need to accept and realize that the strategy chosen by them, as appropriate as the business organization, inevitably regresses. Accepting this fact will improve the quality of their leadership and help the decision-making processes to change the strategic behavior of the business organization.

According to the above cited authors, the two-sided strategic model, namely: a strategy during growth, and a second one - during a downturn, is not applicable in the conditions of a highly variable and dynamic environment for which is needed flexibility and adaptability of the chosen strategy, use of a scenario approach, risk assessment skills, and early identification of potential opportunities and threats (so-called governance weaker signals).

It is an undisputed fact that the environment is becoming more dynamic and difficult to predict, which increases the expectations for managers involved in strategic management. This requires them to continuously increase their knowledge, skills and competencies so that they can meet not only these expectations but also the new realities and conditions for implementing strategic management.

The need for managers to be well aware of the capabilities of the organization they are in charge of in order to adequately address the challenges it encounters in the course of their business behavior as well as the availability of skills to diagnose the environment and to identify potential risks and opportunities for its favorable development are processes that can be successfully aided by coaching.

This paper attempts to systemize the boundaries of coaching used in strategic management as a new management tool in response to the new realities in strategic management.

### **3. Coaching as a process**

In the last few years, the use of coaching in management has been more often discussed. The concept commonly associated with sport is gaining increasing popularity, and the coaching methodology is used as part of the management tools.

Table 1 summarizes the chosen definitions for the nature of coaching.

**Table 1.** The nature of coaching

AUTHOR	THE NATURE OF COACHING
А. ПАРАБЕЛЛУМ, Н. МРОЧКОНСКИЙ (2013)	Coaching is a result-oriented process. It can be successfully used to form values, improve relationships with colleagues, and to improve employee performance.
Т. ГОЛВИ (2010)	Coaching is an art that allows learning from experience.
Е. СТАК (2006)	Coaching is based on pragmatic knowledge of the human factor, and its implementation can lead to individual or collective success. Coaching helps managers, professionals and employees through self-assessment to rethink and improve their behavior and to improve the results of their work.
ДЖ. УИТМОР (2000)	Coaching helps to uncover the person's potential in such a way that it can achieve the best results. The purpose of coaching is to help a person develop independently rather than just be trained.
М. ЛАНДСБЕРГ (2006)	The purpose of coaching is to increase people's productivity and ability to learn. A basic element in coaching is the feedback and the effectiveness of the questions asked.
Д. КЛАТТЕРБАК (2008)	Coaching is a process carried out by people who help others to uncover their potential, who, with their patience, insistence, insight and attention, help employees find internal and external resources to increase their personal effectiveness.
ДЖ. УИТМОР (2012)	Coaching is unlocking the potential of people to maximize their success. Coaching is associated not only with how the various activities and processes are carried out, but also what is achieved with them. Coaching results are largely dependent on the communication between the coach and the coached.
ДЖ. О'КОНЪР, А. ЛЕЙДЖИС (2012)	Coaching is aimed at change, towards the occurrence of change ... Coaching can change the business by helping people in it to dream about something better and make these dreams a reality.
К. БЕССЕР -ЗИГМУНД, Х. ЗИГМУНД (2010)	Good coaching must meet two basic conditions: 1. Learning and training strategies for success and refining existing capabilities. 2. During the absorption of winning strategies, good coaching will lead to and reveal hidden capabilities so far, which promotes the purposeful development of the personality.

М. БОГДАНОВА (2013)	Coaching is to help someone develop competence when establishing a direct relationship between a coach and the coached.
Л. УИТВОРТ, Х. КИМСИ-ХАУС, Ф. СЕНДАЛ (2004)	Coaching is based on helping to improve people's success by helping them start to better understand themselves and the environment.

Note: author's development

From such systematized definitions, the following key features and characteristics of coaching can be synthesized:

- Coaching is personality oriented. It supports the processes of self-perfection and revealing the potential of people (managers and employees of the organization).
- Coaching raises the level of knowledge - the coached starts to understand the self and the environment in which he or she exists and works.
- Coaching increases the efficiency and productivity of coached ones, because of the new better understanding of the nature of work and personal potential.
- Coaching is a strategy for personal development and a strategic tool for improving the quality of management.

Through coaching you can successfully:

- solve various business organization issues, including those of strategic nature;
- develop the capabilities of employees individually or collectively.

Coaching in the organization generates a number of positive effects, more significant of which are:

- raises motivation for employees;
- increases individual and total productivity;
- assists the processes of creating synergic effects;
- contributes to the more effective implementation of the objectives set;
- helps prevent and avoid conflicts;
- it is a prerequisite for building a good social climate, which has a positive influence on the implemented management processes, including on the strategic management.

In business management, coaching can be successfully applied in the following management processes:

- making a decision;
- delegating rights;



- Planning various activities, processes and sub-processes, including strategic ones, involving business organization employees;
- solving problems of a different nature related to employees' activity;
- in the implementation of personnel development policies;
- development and building of teams and others.

The following three components are important for the success of the coaching process (Люки, 2008):

- Technical support;
- personal support;
- individual challenge.

The coaching process itself can be represented by the following stages (Люки, 2008):

- monitoring;
- discussion;
- active coaching;
- tracking.

A summary of the stages in the coaching process is presented in Table 2.

**Table 2.** Characteristics of the coaching process

STAGE	CHARACTERISTICS
MONITORING AND PREPARATION	At this stage, the coach gets to know the situation in all of its aspects. It is of utmost importance for the outcome of the upcoming coaching to clearly identify all the causes that led to the emergence of the problem / possibility.
DISCUSSION	This can be considered as a first step in the realization of factual coaching. During its implementation, it is necessary to prepare a plan for the upcoming coaching sessions in which the purpose and expected results are clearly defined.
ACTIVE COACHING	This is the time for conducting coaching sessions, adhering to coaching rules, and systematic feedback on progress through feedback.
TRACKING	At this stage of the coaching process the sessions are more of a watchful nature. This is the final stage of the coaching process, in which both coaches and coached need to be assured of the durability and quality of the results achieved.

Note: Adapted from: „Коучинг и менторство“ от Р. Люки, София: Класика и стил, 2008.

As a practice in management and in particular in strategic management, the effectiveness of coaching is influenced by the compliance with

certain co-manager rules that are a prerequisites for success. These are summarized and presented in Table 3.

**Table 3.** Rules and requirements in the implementation of the coaching process

STAGE	RULES AND REQUIREMENTS
MONITORING AND PREPARATION	Formal and informal monitoring. Avoiding judgments without prior clarification of the situation. Identifying work, skills and abilities deficits. Creating working hypotheses and checking them. Listening skills. Skills to assess the situation. Talking and sharing skills.
DISCUSSION	Talking and listening skills. Skills to ask questions. Skills to target the conversation in the direction desired by the coaching manager.
ACTIVE COACHING	Achieving consensus on goals and plan is important for coaching results. Good planning skills are a prerequisite for success. (see Table 3) Effective management requires effective feedback. This also applies to coaching. Talking, listening, perspective thinking skills, real assessment of the situation are leading in the formation of the outcome of the coaching.
TRACKING	It is important to monitor, diagnose and assess the situation, situationally correct the plan (if necessary) and the ability to provide feedback.

Note: Adapted from: „Коучинг и менторство“ от Р. Люки, София: Класика и стил, 2008.

Thus, systematized rules can be used, for example, in conducting coaching for managers where coaching works to more fully reveal the potential of managers. These rules could also be formulated in the course of training managers to be coaches and, accordingly, to be trained to apply them in their practice.

Coaching is a process that should be planned in compliance with planning rules.

Table 4 provides an example structure of a Coaching Plan to assist management and, in particular, strategic management.

**Table 4.** Example structure of a coaching plan

<b>STAGE: MONITORING AND PREPARATION</b>			
STAGE OBJECTIVES:	Identifying the problem		
PLANNED ACTIONS AND ACTIVITIES:	<b>Actions and activities</b>	<b>Expected outcome</b>	<b>Term</b>
	1. Collect primary and secondary information by: monitoring, interviewing, delegating, reviewing reports, reports, etc.	1. Information provision of the problem 2. Initial definition of the problem	...
<b>STAGE: DISCUSSION</b>			
STAGE OBJECTIVE:	1. Précising the formulated problem. 2. Developing a coaching plan.		
PLANNED ACTIONS AND ACTIVITIES:	<b>Actions and activities</b>	<b>Expected outcome</b>	<b>Term</b>
	1. Précising the formulated problem with the employee (coached).	Clearly formulated problem	...
	2. Specifying the time for conducting coaching.	Agreed schedule for conducting coaching sessions.	...
	3. Developing a coaching plan.	Plan	...
<b>STAGE: ACTIVE COACHING</b>			
STAGE OBJECTIVE:	Solving the problem.		
PLANNED ACTIONS AND ACTIVITIES:	<b>Actions and activities (according to plan)</b>	<b>Expected outcome</b>	<b>Term</b>
	1. Conducting coaching sessions.	Number of coaching sessions conducted	...
	2. Collecting and processing additional information.	Progress assessment (indirect)	...
	3. Additional tasks set to the employee (coached) related to coaching.	Progress assessment (direct)	...
<b>STAGE: TRACKING</b>			
STAGE OBJECTIVE:	Achieving sustainability of coaching behavior with regard to the problem solved.		

PLANNED ACTIONS AND ACTIVITIES:	Actions and activities (according to plan)	Expected outcome	Term
	1. Monitoring the employee behavior through observation, poll, interview, other.	It is defined by the nature of the problem	...
	2. Correcting the coaching plan (if necessary).	1. Corrected plan 2. Number of additional coaching sessions	...
	3.1. Formulating a new Coaching problem or	Identifying a new defined problem	...
	3.2. appointing a new employee who needs coaching		

Note: author's development

Coaching in a business organization can be accomplished by an internal or external coach. As a rule, the use of an external coach is recommended when senior supervisors are coached.

To maximize the benefits of coaching in the organization, the other two alternative forms are recommended, namely:

- Coaching realized by an internal coach;
- Coaching realized by an external coach.

Reasons for this statement are:

- Internal coaching is cheaper than external;
- It is easier to plan the coaching process;
- When applying internal coaching, it is easier to get to the real problem because of the better knowledge of the internal environment of the organization and the nature of the work.
- The direct and indirect benefits of internal coaching are much more than in the external, because of the better knowledge of the organizational environment.
- The motivation and learning opportunities in the workplace of the staff are improved - both for the coached and the coach (especially when the coach is a manager).
- Communication exchange during coaching is improved and the possibility of generating synergic effects is increased.

When training a coaching manager, the benefits of internal coaching are further increased. This can be argued with the following: This can be argued with the following:

- Trust and cooperation between coach manager and employee is created;
- The authority of the supervisor is increased due to the different way of communicating with the employee required by coaching and the ability to better comprehend the work environment and the situation.
- The ability to distort information in communication between coaching manager and employee is minimized.
- The quality of feedback in the implementation of the management process is improved.
- The suitability of both the coaching manager as a manager and the employee to fulfill their duties is increased.
- The time the coaching manager spends to train and mentor his staff is reduced. It is worth noting that this effect is only generated after the coaching process has been successfully completed, so the time that the manager spends on coaching sessions is significant.

The coaching characteristic as an essence and process does not pretend for completeness but clearly shows the benefits to the organization that can be generated as a result of its implementation.

This paper defends the view that coaching can also be successfully applied in the strategic management of the organization because of the different way of organizing management relations, which is an opportunity for a better definition of the organizational strategy. Increasing the suitability of the staff increases the quality of the organization's plans developed, including strategic plans. These processes are further supported by the newly created synergistic effects in the work teams that are involved in the respective activities as a result of coaching.

#### **4. Strategic management and coaching**

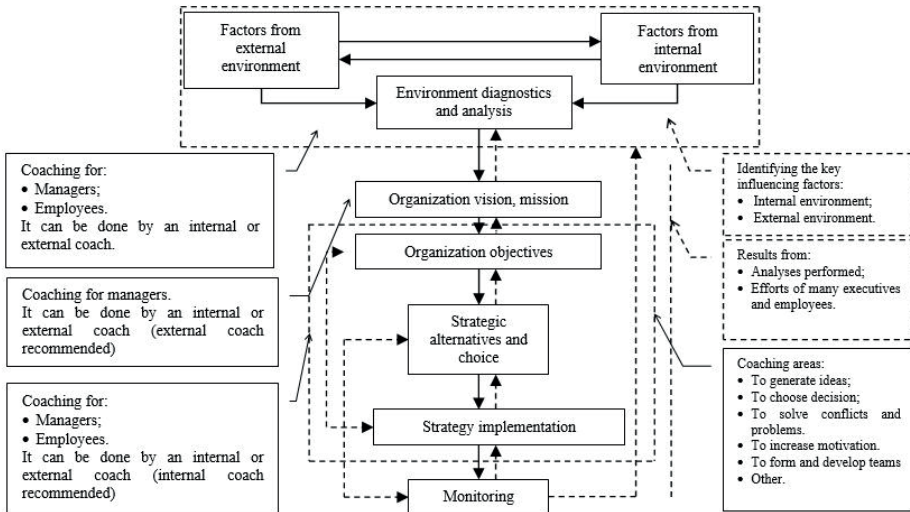
The above review of the nature and essence of strategic management and coaching has demonstrated the need for their implementation and the benefits through them that can be generated in an organization.

Through the strategic management tools, the business can steadily improve its business and market positions.

Through the coaching tools, the organization can increase the suitability of all its employees - both managing and executive staff - to form and develop teams, increase productivity, and maximize performance from objectives, tasks and processes. All these positive effects are relevant to those factors and outcomes that are a prerequisite for strategic success and support for sustainable development processes.

To the benefits of using coaching in the process of strategic management of a business organization, staff creativity, the development of which can be helped through coaching and which is also a prerequisite for strategic success can also be added.

Figure 2 visualizes the areas of coaching use in strategic management.



**Figure 2.** An integrated model of strategic management and coaching. Source: author’s development.

The so proposed model demonstrates that coaching can be successfully applied at almost all stages of the strategic process.

Depending on the stage in which coaching takes place, it may be internal and external. It is recommended that coaching be done from an inner coach, preferably that managers are trained for coaches. External coaching is better suited to senior executives or teams.

The coaching (coaching process) technology should be integrated into the different stages of strategic management and should be tailored

to the nature of the problem (issue) that needs to be solved. For each of the problems (tasks) that are the subject of coaching, separate plans are developed that should be integrated into the comprehensive strategic management plan.

The review of the specifics of strategic management as a process as well as the peculiarities and areas of using coaching in business organizations allows the following conclusions and conclusions to be formed:

- Coaching has broad scope of application in strategic management due to the wide range of problems that can be solved through it.
- The application of coaching in the strategic management of the business organization implies the active participation of the employees, and it is recommended that coaching for employees be carried out by a coaching manager. A prerequisite for this recommendation is that in this way the benefits of coaching can be maximized because of:
  - the trust built between the coach manager and the employee;
  - the elimination of disruption in the communication channel “manager-employee”;
  - the increase motivation and suitability as a result of joint “work” during coaching sessions.
- The use of coaching in the organization’s strategic management process can take place in almost all stages, and the object and subject of coaching depends on the specifics of the problem and the nature of the tasks to be solved.

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