Abstract

In the 9th decade of the last century Lithuania turned into a market economy, business freedom was brought as the main idea and social market principles have long been ignored, so some searches for business and social harmony, such as corporate social responsibility bores. Different sciences (psychology, cultural studies, philosophy, political science, management, etc.) in various aspects discuss, analyze and classify values and determine their importance in society. Often economic and spiritual, moral and ideological as well as other values are juxtaposed. But no matter how contradictory we regard the values, their diversity make cultural background in our society and determine behavior of each subject as a social system and interpersonal relationships. The aim of the article is to discuss the development of the concept of value congruence of sports organizations in the context of social responsibility. To achieve the aim, the following tasks are formulated: (1) to discuss the situation of the development of social responsibility in Lithuania, paying attention to the lack of attention of the government to sports organizations; (2) to highlight the role of congruence of individual, organizational and public values in organizations of any type and sector; (3) to discuss the interaction of the concept of social responsibility and the congruence of individual, organizational and public values. After the analysis of documents and scientific literature it was concluded that almost no attention is paid to social responsibility in the activity of public sector organizations of Lithuania, and in particular in organizations engaged in sports activity, regardless of the sector. Organizations developing social responsibility can encourage the development of the idea in the society by their example.

Key words: values, social responsibility, organizational culture, sport.
Introduction
The aims of business organizations are often at odds with the interests of employees or the public, therefore, some tension occurs, promoted by suspicious preconceived approach of the society towards business organizations as well. The global financial crisis and following economic recession undoubtedly had an influence on the growth of mistrust, as well as on relations between employees of organizations. At the end of the crisis, the investment must be directed to the companies, advocating social and ethical values in order to restore citizens’ trust in financial markets. In fact, it can be argued that after this crisis there will no longer be business as usual (Pinto, 2011). Long ago it was noticed that the culture of the organization is closely related to the employees’ job satisfaction and quality of service (Johnson, 1996; Davidson, 2000; Glisson et al., 2006; etc.). Organizations, declaring social responsibility, appeal to sustainability within the organization and sustainable interaction between the organization and the public, to the change of the preconceptions. But there is axiological content difference between social responsibility as a marketing tool and the change in the culture of the organization. Frequently the organization, in the absence of a sudden effect, becomes disappointed in the concept of social responsibility, on development of which economic recession had a negative impact as well. This means that the organization gives insufficient attention to axiological changes and value congruence, which increases the internal focus of the organization, orientation towards the quality of services, maintaining the balance between the interests of the organization and the public. This balance is an especially sensitive issue in service providing organizations of recreational, cultural and sporting activities, whose relationship with the service user is extremely close and characterized by dynamism.

The problem of the research is brought forward by the question how the congruence of personal, public and organizational values matches the implementation of the concept of social responsibility in organizations?

Material and methods
The article provides analysis of theoretical literature, analysis of documents has been carried out. The first part of research results, in which aspects of social responsibility in organizations engaged in sports activities are presented, is based on academic publications of Hall (2001), Cable and DeRue (2002), Hestroni and Asya (2002), Erdogan et al. (2004), Kristof-Brown et al. (2005), Klenke (2005), Edvardsson et al. (2006), Halstead and Taylor (2006), Piasentin and Chapman (2006), Elfenbein and O’Reilly III


The article is based on the analysis and synthesis of scientific literature, providing the author’s insights.

**Results**

*Aspects of social responsibility in organizations engaged in sports activities.* There is no lack of congruence research in works of various scientists (Hall, 2001; Cable & DeRue, 2002; Hestroni & Asya, 2002; Erdogan et al., 2004; Kristof-Brown et al., 2005; Klenke, 2005; Edvardsson et al., 2006; Halstead & Taylor, 2006; Piasentin & Chapman, 2006; Elfenbein & O’Reilly III, 2007; Lawrence, A. & Lawrence, P., 2009; Godrich, 2010; Posner, 2010; Vveinhardt & Gulbovaitė, 2012, 2013; etc.). However, there is a lack of such research in the analysis of the concept of social responsibility. Sport is becoming an object of support for organizations, declaring social responsibility, however, sports organizations themselves in both the public and the private sectors are not involved in socially responsible activities or do not declare it. For instance, according the data of the Lithuanian Ministry of Social Security and Labor for the year 2013, only 130 Lithuanian organizations of the private and public sectors (non-governmental organizations) belonged to the National network of socially responsible companies, but none of the organizations is directly linked to sports activities. Although there can be seen some individual examples, more satisfying the interest of public relations, but not elaborated
The authors of the project of Development strategy of physical culture and sports (2008–2020) focus on the social mission of sport, on the aim to facilitate the involvement of all social groups in physical culture and sports activities (Gedvilaitė, 2011), but the strategy has not encouraged a breakthrough of sports organizations themselves in the context of social responsibility. And the State program for 2009-2013, which was allocated almost one million euros, was more focused on the development of responsibility in the private sector. As Simanavičienė et al. (2011) note, the state does not use the opportunity to involve the public sector, which together could become an example of socially responsible activity for private businesses.

The organizations, the values of which are more or less clear, transparent and supported by the clients themselves, are closer to the customers. For example, the ways of spending leisure time are the person’s right of choice, by which the person expresses his/her will, reveals the approach towards values and shows the overall internal culture (Bulotienė et al., 2012). The results of the research have proved that physical activity influences self-confidence, suggesting that high level of self-confidence is characteristic to those who go in for sports and is one of the most important values of the personality – it is awareness that he/she can achieve the goals set to himself/herself (Čepelionienė et al., 2012). But another research, conducted in the budgetary sports school “Klevas”, shows that the most difficult thing for the heads of sports organizations is to form the mission, vision, values and ethical principles of the organization, as well as to communicate them to their employees (Šimkus et al., 2012). The problem is dual. First, there is a prevailing stereotypical view that business companies should aim at social responsibility, and companies engaged in sports activities are more attributed to “soft business”, social activities. Second, resulting from the named attitudes, a number of sports organizations are public budgetary institutions, private public institutions, which although engaged in commercial activity, participate in the market, are traditionally attributed to non-governmental organizations. Although the same issues of social responsibility, sustainability are relevant to both the public and private sectors: law enforcement, transparency, anti-corruption activities, environment protection, partnership with the organization’s internal and external target groups, behavior on the market, etc. For example, Žibinskaitė (2009), analyzing the aspects of social identity of the University
girls team, emphasized the significance of relation with the external social environment: the crowd, supporters, judges and others.

There is another essential problem – the society, which is not active enough in raising the issues of social responsibility of organizations.

*The role of value congruence in different types of organizations.* An individual starts to adopt the value system from the first steps of the development as a personality. These are the values of the family, national, social, cultural, sub-cultural, political and many other groups, with which the individual is associated and associates himself. Social relations, culture shape a value system. The value system is individual values set out in accordance with the importance of the relations, which an individual attaches to freedom, pleasure, self-esteem, honesty, obedience and equality (Robbins, 2006). A value is considered important in one cultural context, in the other it may be negated, less appreciated or accepted only by members of a certain social group (Lewis, 2002).

Culture, according to Zohar and Marshall (2006), includes our common motives, our usual behavior and our general approach. It includes meaning models and universal values. Usually, if we do not observe and consider, the culture affects our, as individuals’, subconsciousness. The culture of the organization is dual – it is a naturally formed culture that employees “bring to the organization” and artificial (organizational), formed in the organization. According to Wiener (1988), the norms and values of the organization are the product of persons working in the organization.

Jewell (2002) distinguishes the following components of organizational culture: characteristic to all businesses ideology, beliefs and values that dictate how people should work in those organizations; organization’s customs and traditional way of thinking and action, which are more or less followed by all its members and which must be perceived and at least partially recognized by newcomers to be accepted in those organizations; the values are manifested by observable things, such as history, rituals, language and jargon, interior design and space planning, and even the style of clothing of staff. Beliefs, attitudes, assumptions and values (even not very highlighted) as a whole, shaping the way of human activities and interaction, from which very much depends how people perform the work (Amstrong, 1999). Thus, these statements outline the culture of the organization as its fundamental values and beliefs, shaping employees’ behavior.

Values is a key element defining the culture of the organization, regulating a lot of processes (Stacknam et al., 2000; Teerikangas, 2004; Reino et al., 2007; Vveinhardt & Nikaitė, 2008; Vaitiekauskaitė, 2008;
Paužuolienė & Trakšelys, 2009; Posner, 2010; Vveinhardt & Gulbovaitė, 2012; etc.).

Culture is what distinguishes one organizations from the other; organizations differ by their types of activities (production, sports, leisure, educological, etc.), but the role of values does not change because of that, only the values may differ, their relevance in the aspect of the objectives of the organization. Empirical studies confirm that person-organization value fit is positively related to the job satisfaction, commitment to the organization and reduces employees’ intentions to quit work (Amos & Wheathington, 2008). A statistically positive relationship was found between the evaluation of their environment by employees and customer satisfaction by the products the organization develops (Schmit & Allscheid; 1995; Johnson, 1996; Morrison, 1997) and a greater profit margin (Thompson, 1996). Researchers and practitioners believe that the person-organization value fit is the most important factor that helps retain flexible and committed labor force (Kristof, 1996). If a person’s values are close to the organization’s ideas, according to Lusthaus et al. (2002), general agreements are standardized, honesty, quality and integrity increase.

The lack of attention to the elements forming the cultural framework of an organization, low involvement and the distance between a person’s and organization’s values deepen internal employee’s relationship with the organization. Research shows that the objectives and vision of the organization, not even known to a large part of respondents, are not a strong incentive. Values are merely adequate to efficiency, individual’s activities (Vveinhardt & Nikaitė, 2008).

Schwartz (2006) defines values as pursued aims, varying in their significance, which serve as the leading principles of person’s life or other social organization. Thus, values can be used not only to characterize the person; they may also describe the working group or organization. Personal, public and organizational values form a triad of values, the elements of which are closely related to each other and have a significant effect on employees’ professional activities and ensure a sustainable internal environment in the organization. Many of the values basically coincide, as they are based on universal principles, fundamental values and common benefit (Vveinhardt, 2007).

Individual and organizational values are related by typical of all the socio-culture, recognized values. Thus, values can determine not only such characteristics of the organization as force structures or norms of behavior, but also condition less obvious but no less important aspects of the organization as expectations of employees and the organization from each
other, social climate and social identity (Verplanken & Holland, 2002). Values, common to an individual, the organization and the public, are presented in Table 1.

Table 1

<table>
<thead>
<tr>
<th>Subject</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>Family, friendliness, responsibility, loyalty, integrity, kindness, honesty, rightness, wisdom, love, self-sacrifice, economic prosperity, etc.</td>
</tr>
<tr>
<td>Organization</td>
<td>Economic prosperity, cooperation, kindness, team spirit, loyalty, training, discipline, carefulness, dutifulness, professionalism, thoroughness, creativity, honesty, wisdom, unity, democracy, competence, selflessness, dedication, etc.</td>
</tr>
<tr>
<td>Society</td>
<td>Economic well-being of the society, dedication, kindness, social responsibility, justice, freedom, loyalty, mercifulness, sociability, unity, public spirit, love for people, patriotism, democracy, etc.</td>
</tr>
</tbody>
</table>


When combining the elements of the triad of values, such time-tested forms as organization’s symbols, stories, rituals, which are coded and transmitted values, become an important factor (Vveinhardt, 2007). Congruence of individual and organizational values is a natural and artificial process, which, as a component of formation of culture, must be supported and developed by the management, representing the organization. In order to achieve optimal value congruence, the management culture based on leadership should be developed (Vveinhardt & Gulbovaitė, 2012).

Briefly summing up, it should be stated that value congruence in a modern organization gives a sense to employee’s value incentives and the role of the society. Most of the personal, organizational, and societal values basically coincide, but the search for consensus, for which the values represented by social responsibility, such as sustainability and consistency, serve, remains relevant.

Consistency of values in the concept of social responsibility. The exclusive objective of the organization, which causes the most discussion, especially in social responsibility discourse, is the profit of the organization. Basically, it is agreed that part of the organization’s profits should be allocated to the implementation of ideas of social responsibility, looking for balance with stakeholder groups and without affecting the interests of the
owners. In this context, value congruence may become an additional incentive for the development of the concept of social responsibility in the organization. Therefore, congruence of personal and organizational values may be perceived as compatibility of personal values with the values and norms of other members of the organization and the organization as a whole (Gregory et al., 2010), which, according to Rubino (1998), is useful to both the organization and persons working for it. Thus, congruence between personal and organizational values exists when a person and an organization are characterized by similar values, when an individual is willing to obey the rules and norms of the organization (Posner, 2010). Vandenberghe (1999) also expresses a similar idea, and argues that the congruence of personal and organizational values represents person-organization fit, and raises the assumption that employees adapt better to work environment when characteristics of the organization coincide with their value orientations.

Standard ISO 26000 denotes essential guidelines for social responsibility. The essence of the standard is the organization’s responsibility for the consequences of its decisions, activities in the society and the environment, what contributes to sustainable development, including health and public welfare. Activities are based on transparency and ethical behavior, are integrated and applied in practice, comply with legal and international norms, and take into account the stakeholders’ expectations. Socially responsible activities integrate the community, take into account the interests of consumers, and take care of the working environment and human rights. Social responsibility of the organization is impossible without a holistic approach towards the organization and its environment. In other words, the idea of social responsibility is based on universal values, the dominance of which allows organizations to aim at consistency and sustainability, together with the society and governmental institutions.

The initiative of Business Centre Club, one of the largest Polish entrepreneurs’ organizations “Medal of Social Solidarity” could be a suitable example of the best practice, when the efforts of representatives of business and the authorities are brought together. Implementing this initiative, the special prize is awarded to individuals as well as company executives, who advocate the idea of corporate social responsibility. Hundreds of company executives, ministers, diplomats, the Prime Minister of Poland or even the President, the President of the European Commission or the Chairman of EESC participate when the medals are awarded (Pinto, 2011). In practice of organizational functioning the ratio of values of
organizations and common (social) values often experiences major or minor crises, which have a significant impact not only on consumers’, market participants’, partners’, but also on the employees’ relationship with the employing organization. In such cases we speak about the incongruence of the values of organization and employees. Values unfold as daily requirements and personal challenges; therefore, a clear understanding of the importance of creativity in the hierarchy of the company values is necessary. If his value orientation coincides with the orientation of the other members, he becomes a great coordinator, uniting the team (Zabielavičienė, 2009).

Discrepancy of values, i.e. incongruence, induces the conflict between the employee and the organization, between organization and the society. In the context of social responsibility the values tell when social responsibility is just a marketing tool, and when it is the cultural self, the philosophy of the organization. Incongruence negatively affects psychological climate of the organization, it can become a cause of interpersonal conflicts. The objectives of business organizations can often vary from the aims of employees and the society, therefore, not only the problem of interpersonal, but also the problem of identity of individual and organizational values occurs. The identity of the values, or, in other words, congruence, is expressed by the fact that holders of similar values have warmer, friendlier feelings to each other, experience a sense of identity.

The task set for the organization is to create such an environment, in which values would coincide as much as possible. The idea of value congruence and social responsibility is based on the understanding that the organization’s values cannot differ from the content of moral values accepted in the society. Organizations grounding their activities on universal values can expect greater success; therefore, these values should become the foundation of the organizational culture. The pursuit of congruence is the search for value balance, identity, and spontaneous harmonization of organizational, individual and public values is a key factor of the triad of values, corresponding to the concept of social responsibility.

By collective identity a person accepts the norms and typical characteristics of a specific group, as well as forms self-awareness matching the identity of the group. The comparison of the various social characteristics of the group, with which the identity is shared and other groups of different identity allows the individual to perceive himself/herself. Collective identity can show itself in fostering specific values – loyalty, self-devotion, solidarity, faithfulness, respect, etc. (Litiukas, 2011).
The values of the organization must be oriented towards fundamental socio-cultural attitudes, generally, accurately formulated, defined, formalized in digests and explained to all employees. All actions of the organization, both directed towards the organization of activities and towards the partners and the markets, must be based on the declared values, therefore, there should not remain any larger space for interpretation (Vveinhardt & Gulbovaitė, 2012). An ambition to become a socially responsible organization encourages the “inventory” of its values, setting up their relationship with the internal and external environments – interest groups.

Discussion

The number of the researches on personal and organizational values congruence shows the relevance of the value congruence in modern organizations, which gain their competitive advantage investing in personnel management. Congruence of personal and organizational values leads to a more favorable climate in the organization, minimized interpersonal friction, employee focus on the personal activities, inspiration to act compatibly (Vveinhardt & Gulbovaitė, 2012).

The implementation of ideas of congruence of personal and organizational values would effectively contribute pursuing the goals of sports organizations, as a strong motivator for both employees and trained athletes. Harmonization of values, as an incentive to strive for higher results, is not sufficiently researched and properly estimated yet.

In recent decades, the interest in and an increasing number of studies on the topics of congruence of personal and organizational values were inspired by the perception of importance of this concept. Although quite a lot of studies were carried out and there are quite a large number of methods to evaluate value congruence, the justification of the choice of instruments to examine value congruence remains not fully clarified (Vveinhardt & Gulbovaitė, 2013).

But there is still a lack of studies, which would analyze the problematic aspects of matching of values in sports organizations. So far it is the wide area for the future research, especially when analyzing closely related issues of managerial culture of organizations and social responsibility.

In spite of global trends and formed traditions of management, organizations and their international departments function in a particular cultural-value environment, which they cannot manage, therefore, they must
adapt its values matching them with the values of socio-culture and individual employees’ values influenced by them.

In the process of value congruence the culture of the organization’s managerial staff plays an important role. This is a significant and effective link, on the quality of which (individual values of the managerial staff and style of activity) depends the congruence of values of the organization existing the specific cultural context and the employees. Socio-culture, as the widest context, becomes a landmark in this process. Consensus is achieved only by matching all these aspects.

There is an increasing discussion about management by values; however, before the implementation of this principle, managerial changes in an organization are necessary. For example, the international standards ISO 9001 and ISO 14001, which require substantial changes in organization’s approaches towards management, received the largest popularity in Lithuania in recent years. The standards express the approach that the organization’s objectives must be achieved efficiently and effectively in the management of processes and their interaction (Bagdonienė, Paulavičienė, 2010). These management quality standards to be used for implementing the social responsibility guidelines defined in ISO 26000 (Guidance on social responsibility). Even in the developed countries (Hassan, 2007) most organizations take corporate social responsibility programs favorably, however, nothing less than a major part of them integrate social responsibility values into practical activity. This approach could be changed by integration of values representing the concept of social responsibility into the management culture of the organization.

The development of social responsibility has not received greater acceleration neither in Lithuanian organizations, nor in organizations of the Baltic countries. This can be explained by the trends of development of the society and the organizations themselves. This is shown by the sparse participation of the organizations in the United Nations Global Compact network, in which the organizations declare their social responsibility. Although organizations acquire the standards witnessing social responsibility, this in itself does not guarantee high operational standards that are related to internal perception of social responsibility and decision determined by values. Deeper and wider studies of the issues should encourage sport organizations to evaluate the significance of value congruence, management culture and social responsibility in order to achieve their objectives and matching them with the expectations of the members of the organization and the society.
Conclusions

The example of Lithuania shows that corporate social responsibility is perceived inadequately to the meaning of the concept by both the state authorities and the society. Public, sports organizations are not encouraged to aim at social responsibility, regardless of the significance of the idea to the organizations, in their relation to the various interest groups, from members of the organization to the state authorities.

Congruence of individual, organizational and public values is significant for any type of organizations, as it strengthens social ties between the members of the organization, promotes loyalty and orientation, concentration in pursuing the goal. Value congruence is significant for internal consistency of the organization, which positively affects the relationship with the external environment.

The organization aiming at value congruence must be oriented towards generally accepted values, what corresponds to the idea of corporate social responsibility, therefore, concerted policy provides synergy.

Sports organizations do not make use of the opportunities to participate in socially responsible activities, and the involvement of famous, popular organizations would encourage the development of the ideas of social responsibility in the society.

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