



LITHUANIAN  
SPORTS  
UNIVERSITY

# **GLOBAL ISSUES AND NEW IDEAS IN SPORT MANAGEMENT**

## **Book of Abstracts**

**2<sup>ND</sup> WORLD ASSOCIATION FOR SPORT MANAGEMENT WORLD CONFERENCE**  
**Kaunas, Lithuania, 20 – 23 June, 2017**

**Editors-in-Chief: Prof. Dr. Irena Valantinė, Prof. Dr. Brenda Pitts, Prof. Dr. James J. Zhang**

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## СОЦИАЛЬНЫЙ ВОЗВРАТ ИНВЕСТИЦИЙ В СПОРТ (SROI): МОДИФИЦИРОВАННАЯ МОДЕЛЬ

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### Background

Спорт за счет своих социально значимых функций способствует сокращению общественных затрат на медицину и здравоохранение, профилактике преступлений, интеграции человеческого капитала.

Широко используемый сегодня подход оценки социальной эффективности инвестиций на основе концепции Social Return on Investment (SROI) обладает определенными недостатками, среди которых можно назвать следующие: 1) отсутствие общепринятой классификации социальных ценностей; 2) неразработанность и сложность алгоритма внедрения и интерпретации результатов; 3) ограниченное число индикаторов социальной эффективности проекта 4) трудности выражения отдельных факторов в денежном эквиваленте.

В России число исследований по данной тематике сравнительно невелико. Одной из первых была содержательная работа Г.А.Тулчинского (НИУ ВШЭ, Санкт-Петербург), опубликованная в 2012 году [1]. В ней системно осмысливается отечественный опыт развития социальных инвестиций и социального партнерства, оценки их эффективности, приводятся авторские наработки по вопросам реализации социальной политики на корпоративном и региональном уровнях. Вышедшее в 2014 году издание Е.И. Андреевой, И.Д.Горшковой, А.С.Ковалевской (НКО «Эволюшн энд Филантропи») содержит конкретные практические рекомендации и пример расчета реализованной программы в сфере образования [2]. Исследование Ю.В. Ромащенко, опубликованное в 2015 году, является первой попыткой применения современной концепции SROI для оценки одного из социальных инвестиционных проектов в России. В нем на примере нескольких образовательных учреждений комплексно рассмотрены вопросы взаимосвязи организации питания школьников с их здоровьем и успеваемостью, обозначены все заинтересованные группы (стейкхолдеры), приведены карты результатов проекта и его верификация [3].

Исследований по применению концепции SROI для оценки социальных инвестиционных проектов в сфере спорта в России нет.

Особенностью предлагаемой модели является, во-первых, то, что она оперирует открытым потоком социальных ценностей, т.е. значение социальной эффективности независимо от количества суммируемых ценностей. Во-вторых, модель использует несколько несводимых друг к другу шкал измерения, т.е. признается факт, что монетизация не является универсальным средством сведения всего к денежному эквиваленту [4].

Отправной точкой является традиционная модель SROI. Новая модифицированная модель основывается на предпосылках о существовании таких типов ценностей, не все из которых сводятся к денежному эквиваленту. Другой предпосылкой является то, что определенный набор ценностей может иметь разное значение в различных ситуациях. Третья предпосылка: набор ценностей на входе модели является в каком-то смысле открытым, т.е. может варьироваться по количеству.

В модифицированной модели учитывается, что при рассмотрении социальных ценностей (монетарных и немонетарных) возникает некоторая неопределенность, которая должна быть формализована с помощью методов нечеткой логики. При рассмотрении конкретной ситуации  $S$  следует также понимать, что определенный набор социальных ценностей может иметь различную значимость для стейкхолдеров. Величина  $S$  становится дополнительным параметром модели SROI, который учитывается следующей функцией ( $F_2$ ) для измерения конкретного значения социальной эффективности (SROI)  $E$ :

$$F_2(W_1, W_2, S) = E,$$

где  $S$  – ситуационный параметр,  $W_1$  – оценка монетарных ценностей,  $W_2$  – оценка немонетарных ценностей;  $E$  – значение функции (SROI).

Предлагаемая модель SROI отличается от стандартной учетом немонетарных ценностей в зависимости от текущей ситуации, имеющей нечеткую природу. Это позволяет рассчитывать величину социальной отдачи от инвестиций более точно и качественно.

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