Набуття слухачами навичок роботи у революційному програмному продукті Diamond FMS дозволить отримати практичні знання про те, яким чином можна формувати фінансову модель діяльності компанії на основі внутрішньої управлінської звітності, провести аналіз чутливості планового прибутку підприємства по відношенню до ключових факторів ефективності бізнесу, а також сформувати аналітичні звіти про результати аналізу і прогнозу діяльності підприємства.

Висновки. Отже, на наше глибоке переконання, використання сучасних програмних продуктів у практиці підготовки майбутніх економістів здатне не лише надати останнім цінні для майбутнього професійного життя інструменти та навички, а й значно посилити конкурентну позицію КНЕУ на ринку освітніх послуг, як ВНЗ, який готує сучасних професіоналів, готових до роботи в реальних ринкових умовах сьогоднішнього бізнесу.

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AGAINST VIOLENCE IN SPORTS

ABSTRACT. In this paper, based on the content analysis of articles in sport journals and other newspapers are discussed axiological and ethical aspects of violence in sport. Sport, like any other global phenomenon, has its dignity, and its «damnation,» in the mode of violence and other negative aspects. The emphases in the text are also on the causes and consequences of violence in sports, and in

particular, the victims of violence: athletes, fans, everyone involved in the sport in relation to it, the citizens and the environment. Managers in sports, at all levels, have an strategic obligation and personal ethical duty to contribute to the prevention of violence in sport. Finally, in the text are discussed some of the options to overcome violence in sport.

KEY WORDS: sport dignity, sport ethic, moral in sport, «sport damnation», causes of violence in sport, the victims of violence in sport, meaning of life

INTRODUCTION

Everyone has the right to practice sports and this is the activity with great significance for the Republic of Serbia. Since the times when the ancient Greeks started with the Olympic Games as the greatest sport events, the goal of the sport was to straighten the universal human values: rationality up to prudence, modesty up to self criticisms, self respect till ownership, restraint up to calmness, loyalty to sinecures, persistence and straight up to courage, fairness to fair play, self restrain to mildness, self control up to responsibility, compassion up to nobility, humbleness up to kindness, decency up to shines, as well as even sincere childish innocence up to human honesty and empathy up to love for main kind.

This is the reason why today sport has strategic value and significant for every society, especially for the psychophysical and spiritual development of children and youth i.e. for the future of the nation. «Sport is in the Constitution of the Republic of Serbia defined as the category of significant public and social interest and it is mainly financed from the Republic of Serbia budget. Physical inactivity of children and further more of the adolescents has a very negative influence of their physical and spiritual development. This kind of situation jeopardizes public health and consequentially the health of an individual, while decreasing their base for top sport results. This is the reason why the children in sport are the basic priority for Strategy of sport development in the Republic of Serbia»1.

It is possible that one can practice sport by himself, as it is in fitness2. This sport term marks the choice to live in a special life style that comprehends exercises, correct «sport diet», programs for psycho relaxation in general various esthetical programs and all other

¹ The strategy of sport development in the Republic of Serbia for the period from 2009-2013. This strategy is published in "The Officially Journal" RS No. 110/208 from 2nd December 2008.

² This is term of English origin that is develop out of the word fit meaning, to be in good shape and well condition (to be healthy and ready)

retaliated with sports. Sport may be a life style that on the level of single individual does not necessarily have an audience, supporters and fans.

In the case of organizing sport competitions and sport manifestations (the common name for this two is «sport events») then the existence of audience is included, and also «sport supporters « as integral part of sport competition. The journalist are often addressing to the sport supporters as to the «12th» player that is not related only to football where in fact there are eleven players but is also used for other in other sports no matter what is the real number of actual players.

On sport courts and arenas all over the world, and also in Serbia un-sporting behavior of sportsmen and unsporting behavior of supporters occurs, that could be characterized as unmoral, but also occurs behavior that could be from the aspect from the citizens security aspects and the aspect of the environment aspect becomes destructive, i.e. dangerous and that jeopardizes liberty and citizens rights and damages environment.

The questions that could be raised related to this subject are the following: does sport really preserve and develop universal human values? does unethical behavior of the athletes result with unethical behavior of the supporters or is it vice-versa? How to indicate that the unsporting behavior jeopardizes the meaning of the athletes and the meaning of the supporters' life without endangering human freedom and human dignity?

SPORT PRESERVES AND DEVELOPS UNIVERSAL HUMAN ETHICAL VALUES

Ethics refers to the theory and practice of our relation to oneself, to others and to nature, from the point of view of good and evil. The knowledge of good and evil refers to the purpose of our activities and the process of implementation of specific tasks in which form and content of the work are harmonized with the permitted methods and lawful means in the specific space-time and historical continuum.

«After the observation that the terms» ethics «and» morality «are mostly used as synonyms Kant says that it is better to reserve the word ethics for one part of the moral of philosophy, that part that relates to the doctrine on those responsibilities that are not under external laws (in the German language the term learning about the virtue was considered appropriate for this need). Consequently the system of learning duties in general, now it is divided on the system of learning of law (ius), which relates to duties that could be derived

from external laws and the system of learning about the virtue (ethica) that relates to the duties that could not be proscribed in this mode, and this division may remain in force1.»

According to the ethical and moral codes of different individuals or societies sport behavior or sport results are valued differently and differently praised or criticized, as well. Somewhere sports results are minimized to the marginalization or are restricted regarding the terms of sex –gender equality, and somewhere they are excessively stressed so that there is an enormous pressures on the athletes to achieve often unrealistic results on regular competitions, during especially significant great sport events or on the Olympiads.

A man's ethical duty is voluntarily adopted attitude, commitment and belief that something «should» be done, based on his own personal code of ethics (individual criterion of right and wrong, permissible and impermissible), no matter that it may be in favor of his own damage. When a man evaluates the fulfillment of his own ethical duties he can feel personal pride (if he correctly operated) or guilt (as a result of ethical self-responsibility for inaction or breach of a personal code of ethics). Usually, the fulfillment or failure of ethical duty is not visible to others (so it could pass without moral reward or punishment), but it can «eat the man from inside», until he does not solve the problem with his own conscience. The purpose of existence and the quality of voluntarily assumed ethical obligations speaks of man's humanity that is on his understanding of the meaning of life.

From the In ethical duties derives ethical self-responsibility. It is a special kind of responsibility towards themselves, not based on the moral code of responsibility, but the individual codes of ethics (moral responsibility is the responsibility to the collective or community), for some action done or omitted in the conditions and circumstances (ethical dilemmas), when some ethical duty was to be conducted (generally this is doing as much good as possible and avoid evil).

To achieve personal ethics means have own specific quality of individual criteria for evaluation of own committed actions (known or not known to the social environment where a person belongs), or just imagined or attempted, built on the basis of own perception of good and evil. Also, it is the quality and consistency of behavior in accordance with own criteria — code of ethics.

Universal code of ethics is needed to the ethics of sport, as one of the applied ethics, for evaluation of all cases and the appearance of

¹ Jokić, A.: *Kantova etika, pohvaljivost postupaka i pojam superarogacije*, Filozofske studije, br. 29/97. str. 143.

self-sacrifice (of unintentional self-sacrifice for the sake of sports results) in individual amateur sport, in professional sports and team sports.

Athletes in amateur sport strive to achieve the best possible and valuable. This can be seen as fulfilling a moral duty toward themselves, sports team, sports organization, sponsor, or the community. However, since the modern professional sport has become a kind of «economic activity» it happens that the professional athlete as their aims primarily have money as the ultimate goal regardless of the sports scores, although these events are sometimes linked. The top ranking sports results make more money, but sometimes not, depending on the type of sport.

Supporters, in addition to the rest of their personal and private reasons, aim to maintain and strengthen i.e. to support and encourage athlete's exaggeration of self sacrifice so that they can achieve better and better results — all the way to world records, Olympic medals, etc. Unbalanced and excessive devotion athletes often leads, unfortunately, to their unethical behavior, reflected in the use of illegal means (even drugs) aiming to make a «short cut» to celebrate and the social honors. Excessive devotion of fans (fan groups and groups of «sport hooligans») unfortunately often leads to violence and misbehavior at sports events and around them, thereby losing the meaning of sport as a noble and socially valuable activity.

So, sport keeps and develops universal human values in athletes and fans, but sometimes athletes unsporting behavior is due to the fact that they are more concentrated on the success that brings money and less on the ethics of sport, i.e. sportsmanship as a knightly competition for winning or improved athletic performance.

Sports fans (viewers, or spectators — as they are defined by law) at sporting events and competitions, and there they are mandatory because without them sport loses its meaning, sometimes are forgetting their role of the audience and they start with their unethical behavior that basically could have a variety of political, national, ethnic, religious and other motives up to pure hooliganism.1

¹ The emergence of players like hooligans and hooliganism as a nationalist terrorist act, appeared in England in the early sixties of the last century, and then dispersed throughout Europe, especially in Holland, Germany, Belgium, Italy and Spain. The emergence of hooliganism at sports events is not accidental, nor is it separate from the overall social behavior. Hooliganism as a movement has become one of the strongest types of destruction of human consciousness. Source: The emergence of hooliganism in sport — Sports audience — Contemporary sport.com Retrieved 28/05/2012.

UNETHICAL BEHAVIOR IN SPORT

Misuse of sports is in full swing. For the purpose of justifying or proving the viability of the Olympics or world championships large in many countries abusing the ethics of sports or «sporty» and «the use of sport as a means» to be achieved prestige in some other nonsporting fields, such as economics (achieving competitive advantage over rival manufacturers of sports equipment) or politics (political prestige of the methods of proving their commitment to the sport and the athletes, i.e. most general positive social values).

«The issue of the fight against violence in sport is regulated by the Law on the Prevention of Violence and Misbehavior at Sports Events. There are real organizational, educational, and informational resources to prevent violence and misbehavior, however, these resources are not adequately institutionally framed or used. As in other segments of society there are certain problems caused by the transition. From the standpoint of the strategy, the problem of violence in sport, not only looks like football violence, but also the forms of violence that occur in the coach-athlete relationship, the coach-parent, parent-athlete, parent-coach.»

Although the Law on sport at almost comprehensively regulate the field of sport in Serbia, due to various political, economic, legal and organizational changes that have occurred in recent years, the enforcement of the law is ineffective.

«Sometimes a man feels in himself two opposite forces: one tends order, peace and security that guarantee the order of norms and institutions, and the other leads him to send it all to hell and unleash all the instincts of their ancestors who are detained in culture bounds. One could not have the freedom and order at the same time: sometimes you are bound by the law, and sometimes you enjoy the wild life of a vagabond. This condition is well noted by H. Hesse: 'Never again '- spoke his imperious will.' Tomorrow 'again — begged his heart cloaking.»²

Sports hooliganism can be based on a person's egoism, but unfortunately sometimes it has causes and motives from political areas or for other reasons such as Nazism, fascism, anti-Semitism, racism, nationalism, religious fanaticism, and so on.

«The authors have opted for the term» hooligan violence «precisely in order to establish the difference between hooligans and

¹ At the same place.

² Šušnjić,D.: *Dijalog i tolerancija*, Izdavačka knjižarnica Zorana Stojanovića, Sremski Karlovci, Novi Sad, 1994. str. 29.

fans. They find as their right to call fan groups that exhibit extreme behavior, which regularly includes verbal and physical violence, as the «hooligans». It is arguable, at the same time, whether the decision of the Constitutional Court is expected to resolve this dilemma, especially in an environment where decision-makers, journalists, «sports officials» and other participants in organizing sports events too often refer to the «twelfth player» as an integral, important part of many events.

Hooligans must be separated from the fans that come to sporting events exclusively for enjoying sports competition or participation in achieving the best results. Therefore, the fans are necessary and very valuable for athletes and teams in the realization of team competitions-and every other competitions, from the local to the Olympics. On the other hand, supporters get their portion of pleasure — club trophies and individual premium sports scores make them believe that the sportsman's success is their success, as a fulfillment of their desires, ambitions and ambitions and goals of sports, which complement the design of their meaning of life.

Self sacrificing, passionate fans, or people who have decided to build the meaning of life by choosing sports-related senses, often organized themselves in fan groups with a separate ethics of behavior. Such groups are organized in vertical hierarchical structures similar to those in the military, the authorities classified into qualitative levels that group members are required to meet their aggressive attitudes and behavior, often at the edge of the law or even criminal behavior.

Corruption in sports clubs, among the officials and the coaches, also belongs to the unethical behavior in sport. In the process of sports training it is especially important to determine the role of coach for defining specific and original methods and content of training athletes to achieve excellence and top ranking. Sometimes, unfortunately, they abuse their expert role in predicting long-term career planning for talented athletes due to their intention to «sell» sportsmen at the market of sport and thus gain financial benefit.

Sponsors in the sport, instead of marketing of their corporation and to perform desirable socially responsible support the sport, they often abuse their position or official authority for gaining personal or family benefit, or to gain profit for a particular interest group.

¹ http://www.bezbednost.org/upload/document/na_putu_prevencije_nasilja_na_sportskim_priredbama.pdf Retrieved 2012.05.21.

CONCLUSION

Without sportsmanlike and responsible behavior of top athletes, top results that can be representative of a nation in the world and serve as something that young generations can strive for, that promote hard work, persistence, competitiveness and honesty, cannot be achieved.

Unsportsmanlike and dangerous behavior of athletes and fans, unfortunately, often leads to hooliganism and endangering the environment and general safety at and around sport venues. Thus sports lose their original meaning as a noble and socially valuable activity. By demolishing the original principles of sports so far that they become «un-values» and an unwanted nuisance from the point of vie of the ethics of sports and the quality of the social community, the positive value orientation of the youth is also demolished. By identification with the negative heroes of sports (unsportsmanlike athletes and hooligan fans), a negative orientation of values is being built, which, ultimately, prevents every man from reaching his imagined meaning of life in the direction of universal human values. The meaning of life that has been so imagined can be characterized, by using the criteria of universal human values, as «meaninglessness» or «losing the positive direction of a life's meaning».

The problem of lack of objective criteria for valuation of the process of devotion can lead to inappropriate valuation of insufficient or excessive athletes' devotion in their efforts to acquire, by all means, new world records and medals at major sport events. Drastic violation of the ethical sportsman's codes and violation of the moral codes by sport clubs, sport organizations and sponsors are increasingly becoming a problem that may jeopardize the social and ecological environment.

In order to counteract violence in sports, it is necessary to plan in long terms and to realize the plans in all sectors of community life. Community may, by implementing legislation complied with the European Union, as well as the new system of education, by introducing new ethics and moral codes for journalists and other actors in sports, to make a strong impact and to influence the self education of young people and of institutions that are dealing with sports. The state, through its ministry administrations of youth and sports, education and rights has the greatest responsibility in this process.

Violence in sports may, not only to threat the social and ecologic environment, but also to influence to a greater extent on the moral system of the athletes, fans and all citizens. By destroying original values in sports to the scales when they become anti-values, «curse» and undesirable appearance from the aspect of ethics in sports and

quality of life in the community, destroyed are also the positive directions of young people. Self-identifying with notorious heroes in sports (incorrect athletes and fans — the hooligans) may establish a negative value orientation that at the end will prevent every young person from realizing what he has at the beginning intended as to his life realization of universal human values.

Managers in sports, at all levels, have an strategic obligation and personal ethical duty to contribute to the prevention of violence in sport. The community may by the new system of education and upbringing, and by the use of new ethical and moral codes, to influence on self education and self respect of young people and the institutions that are involved in sports.

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KNOWLEDGE AND SKILLS OF MANAGERS, AS PRODUCT IN ACHIEVING COMPETITIVE ADVANTAGE

ABSTRACT. Today a term which is very frequently used and becomes increasingly popular in the media, specialized magazines, ordinary